



# Pinellas County

## Staff Report

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**File #:** 22-1882A, **Version:** 1

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**Subject:**

Ranking of firms and agreement with MSL, P.A. for auditing services.

**Recommended Action:**

Approval of the ranking of firms and agreement with MSL, P.A. for auditing services.

- This contract provides external auditing services pursuant to Section 218.391 of Florida Statutes and Section 2-178(j) of County Code, for fiscal years ending September 30, 2023, through September 30, 2027.
- Audit services for the consolidating entities of the primary government financial statements and includes:
  - a.) Board of County Commissioners
  - b.) Clerk of the Circuit Court and Comptroller
  - c.) Sheriff
  - d.) Property Appraiser
  - e.) Supervisor of Elections
  - f.) Tax Collector
  - g.) Construction Licensing Board
  - h.) Community Reinvestment Agency
  - i.) Water Department
  - j.) Sewer Department
  - k.) Solid Waste Department
  - l.) St. Petersburg/Clearwater International Airport
- The not-to-exceed aggregate contract value for Auditing Services for five fiscal years is \$2,059,817.00 which includes \$1,823,458.00 of base auditing services that are currently required and \$236,359.00 of additional auditing services which may be required if the County issues additional debt or has additional auditing requirements imposed.
- The funding is consistent with Fiscal Year (FY) 2023 Adopted Budget and FY24 Budget Development and is included within each corresponding BCC and Constitutional Fund.
- This contract replaces the current contract currently held by Crowe LLP, with a decrease to base auditing services of \$10,325.00 or 0.56%. The total not-to-exceed amount, including optional services, increases the total contract by \$226,034.00 or 12.3%.
- Four firms submitted proposals; following written evaluation, MSL P.A. was selected as the highest-ranked firm and is recommended for award by the Auditor Selection Committee.

Contract No.23-0125-P for a total not to exceed amount of \$2,059,817.00, auditing services for fiscal years ending September 30, 2023, through September 30, 2027; Authorize the Chairman to sign and the Clerk of the Circuit Court to attest.

**Strategic Plan:**

Deliver First Class Services to the Public and Our Customers

5.2 Be responsible stewards of the public's resources

**Summary:**

Pursuant to Section 218.391 of Florida Statutes and Section 2-178(j) of County Code, this contract provides auditing services on an annual basis for all County Agencies. The Board of County Commissioners (Board) per County Code is responsible for selecting an independent certified public accountant to audit all agency financial statements.

An Auditor Selection Committee as defined per Florida Statute, Section 218.391, consisting of six (6) members with designees from: Board of County Commissioners, Clerk of Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector met on March 23, 2023 to evaluate the proposals received.

The firms in order of ranking is attached.

**Background Information:**

On November 30, 2022, the Purchasing Division, on behalf of the Board of County Commissioners, released a Request for Proposal (RFP) with the intent of obtaining the services of a qualified firm for annual requirements of auditing services.

The Auditor Selection Committee has recommended MSL, P.A. to provide auditing services for five (5) fiscal years, through the fiscal year ending September 30, 2027.

**Fiscal Impact:**

Estimated FY 23 auditing expenditure not to exceed: \$372,775.00:

Estimated FY 24 auditing expenditure not to exceed: \$391,414.00

Estimated FY 25 auditing expenditure not to exceed: \$410,984.00

Estimated FY 26 auditing expenditure not to exceed: \$431,534.00

Estimated FY 27 auditing expenditure not to exceed: \$453,110.00

Total five-year estimated expenditure not to exceed: \$2,059,817.00 which consists of \$1,823,458 of base auditing services and \$236,359 of optional auditing services.

On June 1st, of each year after year one the auditing services fee will be adjusted annually for the life of the contract, in an amount not to exceed the average of the Consumer Price Index (CPI) for all Urban Consumers, or 5%, whichever is less, for the twelve (12) months prior. Increases of 5% for years 2 through 5 are included in the not to exceed request.

This funding is consistent with the FY24 Budget Development and is included in FY24 Requested Budget and FY23 Estimate. The FY23 Funding is available within each respective BCC Fund (General Fund, Community Development, Airport, Sewer, Solid Waste, Water, PCCLB, CRA) and each corresponding Constitutional Fund.

**Staff Member Responsible:**

Jeanette Phillips, Director, Finance

Merry Celeste, Division Director, Purchasing & Risk, Administrative Services  
Joe Lauro, Director, Administrative Services

**Partners:**

Clerk of the Circuit Court and Comptroller  
Property Appraiser  
Sheriff  
Supervisor of Elections  
Tax Collector

**Attachments:**

Agreement  
Ranking Spreadsheet