AGENDA
AUDIT REVIEW COMMITTEE
February 18, 2026 at 4:00 PM

I. CALL TO ORDER

a. Invocation

b. Pledge of Allegiance

c. Roll Call

II. APPROVAL OF THE MINUTES

a. February 4, 2026

III. PUBLIC COMMENTS

a. Public Comments - (Speakers limited to three minutes - no action taken on items)

IV. REPORTS

a. Information Item - Chapter 218

b. Information Item - Overview of the Sunshine Law

c. Information: Chapter 163 Section 371 - CRA reporting

V. REGULAR BUSINESS

a. Evaluation Criteria

b. Discuss the Timeline of the Request for Proposal

VI. ADJOURN

Persons with disabilities requiring accommodations in order to participate in this meeting should contact the City Clerk's Office at 386-329-0100 at least 24 hours in advance to request accommodations.

Audit Selection Committee
February 4, 2026, Minutes

Invocation
The invocation was led by Pastor Mulberry.

Pledge of Allegiance
The Pledge of Allegiance was led by Jeremy Alexander.

Roll Call
Jeremy Alexander, Allen Sheffield, Linda Myers, Tom Dolan, and Commissioner Justin Campbell were present.

Public Comments There were no public comments at this time.

Presentations
Audit Presentation
Ms. Pierre provided the audit presentation and discussed the role of the committee. She explained the purpose of the Audit Selection Committee and why it is required. Ms. Pierre also reviewed the proposed timeline for the RFP.

Regular Business
Discuss Roles and Responsibilities Discuss Conflicts of Interest Discuss Outline Selection Criteria and Process
Following discussion, the committee agreed to schedule the next meeting for February 18, 2026, at 4:00 p.m. At that meeting, they will review the RFP and consider approval of the updated RFP for release.

Adjourn
The meeting was adjourned at 4:40 p.m.

The Florida Senate

2018 Florida Statutes

Title XIV TAXATION AND FINANCE	Chapter 218 FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS Entire Chapter	**SECTION 391** **Auditor selection procedures.**

218.391 Auditor selection procedures.—

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a charter county, municipality, special district, district school board, charter school, or charter technical career center shall establish an audit committee. Each noncharter county shall establish an audit committee that, at a minimum, shall consist of each of the county officers elected pursuant to s. 1(d), Art. VIII of the State Constitution, or a designee, and one member of the board of county commissioners or its designee. The primary purpose of the audit committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the audit committee may serve other audit oversight purposes as determined by the entity's governing body. The public shall not be excluded from the proceedings under this section.

(3) The audit committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the audit committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.

(5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.

(6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.

(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

History.—s. 65, ch. 2001-266; s. 1, ch. 2005-32.

An Overview Of The Sunshine Law

The History of Florida's Sunshine Law

- In 1967, the Florida Legislature passed the Government-in-the-Sunshine law, which became the nation's first open meetings law. It was codified at Chapter 286, Florida Statutes.
- In 1992, Florida voters approved a proposed constitutional amendment guaranteeing Florida citizens a right of access to public records and meetings. It became Article I, Section 24 of the Florida state constitution.

Who Does the Sunshine Law Apply To?

- The Sunshine Law governs the actions of members of a collegial body.
- A collegial body would include commissions, advisory boards, ad hoc committees, or task forces.
- AHCA is not a collegial body, so meetings of its employees are not subject to the Sunshine Law UNLESS the employees are meeting as an appointed committees.
- Additionally, collegial bodies formed solely for the purpose of fact-finding are not subject to the Sunshine Law.

What Are the Requirements of the Sunshine Law?

- There are 3 basic requirements under the Sunshine Law:
  - A collegial body's meetings must be open to the public;
  - A collegial body must give the public reasonable notice of its meetings; and
  - A collegial body must keep minutes of its meetings.

What Constitutes a Meeting Under the Sunshine Law?

- A "meeting" of a body subject to the Sunshine Law is broadly defined to include any gathering – formal or informal – during which two or more members of the body discuss the official business of the body. Accordingly, business-related discussions between members of the collegial body may only take place at open, properly-noticed meetings. Members may not discuss the business of the collegial body with each other through private phone conversations or e-mail discussions.
- Members may distribute documents to each other, but they may not discuss or exchange comments on those documents outside of a public meeting.
- Members may also discuss business with third parties (i.e., non-members of the body), provided the members do not use a third party as a liaison for business-related communication with other members.

Giving Notice of Public Meetings

- The requirements for notice of public meetings are found in section 120.525, Florida Statutes. These requirements are more specific than those of the Sunshine Law and dictate the following:
  - Notice of public meetings, hearings, and workshops shall be by publication in the Florida Administrative Register not less than 7 days before the event. The notice shall include a statement of the general subject matter to be considered.
  - An agenda shall be prepared in time to ensure that a copy of the agenda may be received at least 7 days before the event by any person in the state who requests a copy and who pays the reasonable cost of the copy. The agenda shall contain the items to be considered in order of presentation. After the agenda has been made available, a change shall be made only for good cause, as determined by the person designated to preside, and stated in the record. Notification of such change shall be at the earliest practicable time.

Public Participation

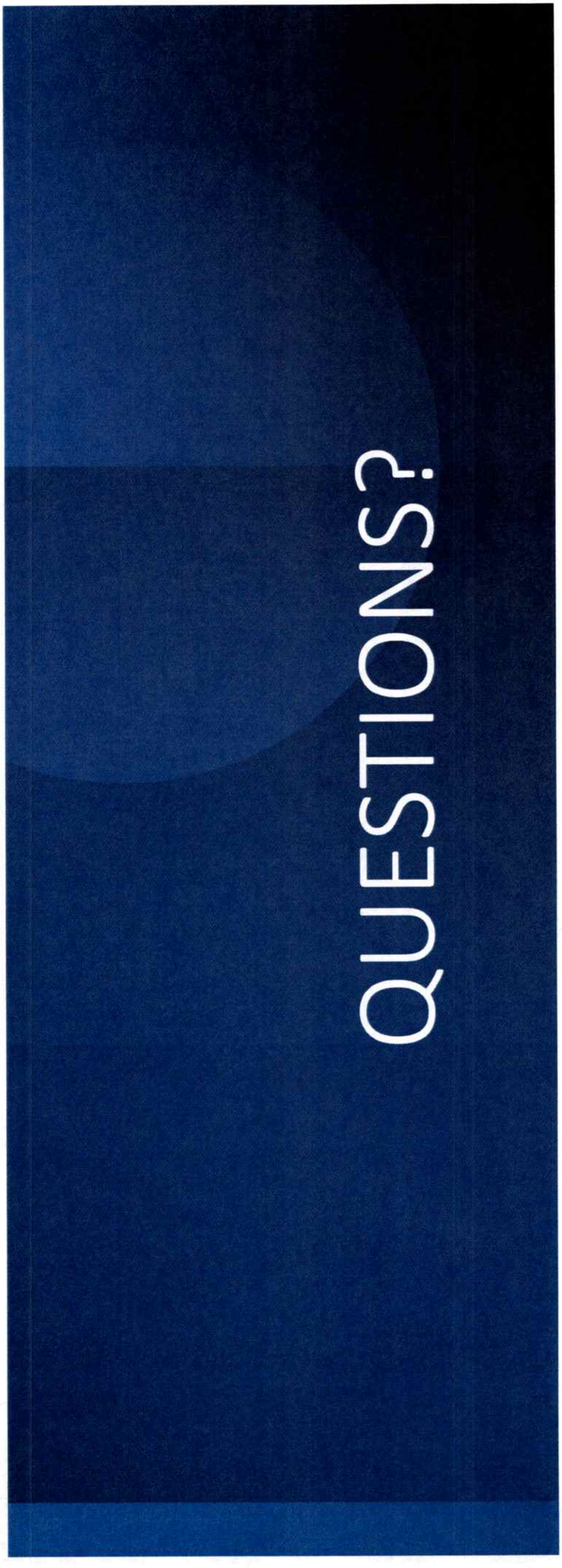
- Members of the public must be given a "reasonable opportunity to be heard" on a proposition before a state board or commission. The board may adopt policies governing this opportunity. This requirement may be enforced by injunction, and a court may award attorneys fees to the complainant.

Minutes of Meetings

- Although the Sunshine Law requires the collegial body to record minutes of its meetings, such minutes need not be verbatim transcripts of the proceedings. A summary or notes of the meeting is sufficient. It is within the collegial body's discretion to determine who is responsible for creating the minutes of meetings.

Sunshine Law and Public Records

- As a general matter, any documents or other materials that are (1) created or received by collegial body members, (2) related to the collegial body's official business are "public records" which must be made available to the public for inspection and copying.
- Examples of public records made or received by collegial body members relating to their official business include reports, correspondence (including email and texts), and personal notes.
- Any confidential information made or received by a collegial body would retain its statutory exemption from disclosure as a public record. Collegial body members should also take care during the public meetings not to discuss information derived from such confidential records.


QUESTIONS?

The Florida Senate

2019 Florida Statutes

Title XI	Chapter 163	SECTION 371
COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS	INTERGOVERNMENTAL PROGRAMS **Entire Chapter**	**Reporting requirements.**

163.371 Reporting requirements.—

(1) By January 1, 2020, each community redevelopment agency shall publish on its website digital maps that depict the geographic boundaries and total acreage of the community redevelopment agency. If any change is made to the boundaries or total acreage, the agency shall post updated map files on its website within 60 days after the date such change takes effect.

(2) Beginning March 31, 2020, and not later than March 31 of each year thereafter, a community redevelopment agency shall file an annual report with the county or municipality that created the agency and publish the report on the agency's website. The report must include the following information:

(a) The most recent complete audit report of the redevelopment trust fund as required in s. 163.387(8). If the audit report for the previous year is not available by March 31, a community redevelopment agency shall publish the audit report on its website within 45 days after completion.

(b) The performance data for each plan authorized, administered, or overseen by the community redevelopment agency as of December 31 of the reporting year, including the:

1. Total number of projects started and completed and the estimated cost for each project.
2. Total expenditures from the redevelopment trust fund.
3. Original assessed real property values within the community redevelopment agency's area of authority as of the day the agency was created.
4. Total assessed real property values of property within the boundaries of the community redevelopment agency as of January 1 of the reporting year.
5. Total amount expended for affordable housing for low-income and middle-income residents.

(c) A summary indicating to what extent, if any, the community redevelopment agency has achieved the goals set out in its community redevelopment plan.

History.—s. 5, ch. 2019-163.

Evaluation Criteria
To review and approve the proposed evaluation criteria for Request for Proposal Audit Services

STAFF REPORT

DATE: February 18, 2026
TO: City of Palatka
FROM: City Staff

APPLICATION REQUEST
To review and approve the proposed evaluation criteria for Request for Proposal Audit Services

BACKGROUND

PROJECT ANALYSIS
Approve the evaluation criteria as presented or approve with modifications.

Staff Recommendation

ATTACHMENTS

1.	Evaluation Criteria

RFP 2026-XX Audit Services, Section VIII. Evaluation Procedures

Ranking Matrix Qualifications

	Mandatory Elements: The audit firm is independent and licensed to practice in Florida. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years. The firm has no conflict of interest with regard to any other work performed by the firm for City of Palatka. The firm submits a copy of its most recent external quality control review report (peer review) and the firm has a record of quality audit work. The firm adheres to the instructions in this Request for Proposal on preparing and submitting the proposal. ***Any Proposal that does not contain the mandatory elements will be rejected.**	**0**
1	**Ability of personnel.** The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.	**20**
2	**Experience.** The firm's (and specifically the local office's) past experience and performance on comparable government engagements; experience performing single audits of federal financial assistance and audits under the Florida Single Audit Act.	**25**
3	**Ability to furnish required services.** Adequacy of proposed staffing plan for various segments of the engagement; general approach to the audit; adequacy of sampling techniques; adequacy of analytical procedures	**25**
4	**Total compensation proposed.**	**20**
5	**Certified miniority owned or veteran-owned business.**	**10**
	Total	**100**

Discuss the Timeline of the Request for Proposal
Discuss the Timeline of the Request for Proposal

STAFF REPORT

DATE: February 18, 2026
TO: City of Palatka
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	Proposed Timeline-2-18-26

Proposed Timeline

Tasks	Date
Release of RFP	February 27, 2026
Deadline for Questions/Requests for Information	March 13, 2026
Addendum posted to the City website answering Questions/RFI	March 18, 2026
Proposals Due @ 2:00pm	April 3, 2026
Proposal Evaluation	TBD
Intent to Award Posted to the City website	TBD
Protest Period Ends	TBD
City Commission Award Date	TBD

CITY of Palatka FLORIDA

Timeframe	Description	Comment
February 4th at 4pm	Establish factors to use for the evaluation of audit services to be provided by a certified public accounting (CPA) firm duly licensed under Chapter 473, Florida Statutes, and qualified to conduct audits in accordance with government auditing standards (GAS).	RFP from 2020 will be sent to each member in advance of scheduled meeting. Review and discussion at the scheduled meeting.
February 27, 2026	Publicly announce requests for proposals (RFP). Public announcements must include, at a minimum, brief description of audit and indicate how interested firms can apply for consideration.	This will be announced at the meeting, via website and in newspaper.
February 27, 2026	Provide interested firms with RFP, which shall include information on how RFP are to be evaluated (i.e., selection criteria) and other information necessary for the firm to prepare a proposal.	Meeting not needed. Staff will email the RFP to audit firms and post the RFP on the City website.
April 8, 2026	Evaluate proposals provided by qualified firms. Compensation cannot be the predominant factor used to evaluate proposals.	Committee members will receive a packet to review and score the firms independently.
TBD	Rank and recommend in order of preference no fewer than 3 firms deemed to be most highly qualified. If less than 3 firms respond to RFP, committee shall rank and recommend responses it does receive.	Committee will announce their score at this meeting. Finance Staff will tally the scores at the meeting. Rank and will be announced at the meeting, website, and in newspaper.
On going	The Audit Committee shall monitor activity during the audit. Specifically, the processes relating to the performance of the annual City audit, review the financial statements prior to completion of the annual City Audit, review the results of the Annual City audit, evaluate management's proposed corrective action plan to any comments by the City auditors, monitor those action plans, and evaluate the City auditors performance.	Committee will meet as needed.