AGENDA
AUDIT SELECTION COMMITTEE
April 28, 2026 at 4:00 PM

I. CALL TO ORDER

a. Invocation

b. Pledge of Allegiance

c. Roll Call

II. APPROVAL OF THE MINUTES

a. March 4, 2026

III. PUBLIC COMMENTS

IV. PRESENTATIONS

V. REPORTS

VI. REGULAR BUSINESS

a. Conflict of Interest Verification

b. Guidelines for Evaluation Discussion

c. Announcing RFP Evaluation Scores

VII. 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
March 4, 2026, Minutes

Roll Call
Jeremy Alexander, Allen Sheffield, and Commissioner Campbell were present. Linda Myers was present via zoom. Tom Dolan was excused.

Approval of the minutes.
Mr. Alexander moved to approve the February 18, 2026, minutes. Mr. Sheffield seconded the motion which passed unanimously.

Public Comments
There were no public comments.

Reports
Discuss Comments received from Audit Selection Committee Members
The Audit Committee worked through the comments from the committee for the RFP. They also reviewed the dates

Discuss Proposed Framework
Mr. Sheffield presented a format he designed to assist the Audit Committee with the selection process. He discussed the framework and explained his reasoning to the committee. Commissioner Campbell asked whether a background or internet check would be conducted after the city receives the RFPs from the various companies. Ms. Pierre responded that this typically occurs during the review process and stated that she will be contacting the cities the firms have worked with or are currently auditing. Ms. Pierre also explained the scoring process to the board.

REGULAR BUSINESS
Publicly Announce Requests for Proposals release date

Release of the RFP	March 13th, 2026
Questions from bidders	March 27th, 2026
Addendum posted to the website:	April 3rd, 2026
Proposal due @ 2:00 p.m.	April 10th, 2026
Proposal Evaluations	April 28th, 2026
Background Feedback	May 6th, 2026
Intent to award posted to the city website	May 14th, 2026
Protest Period Ends	May 19th, 2026
City Commission Award Date	May 28, 2026

Vote: Mr. Alexander moved to approve the RFP with corrections agreed by the committee, in addition to page three of the draft the committee looked at today and incorporating those date changes which are Proposal Evaluations, April 28th, 2026, and Background Feedback May 6th, 2026. Mr. Sheffield seconded the motion which passed unanimously.

Approved RFP Selection Criteria
Mr. Sheffield moved to accept the criteria on page 11 of 11 with changes. Ms. Myers seconded the motion, the motion passed unanimously.

Audit Committee members' duties
Ms. West explained to the committee about there duties and how it will go on past the evaluations. Ms. West read the clause in which in whole stated their duties extend beyond the evaluation and if any of the committee members would like to step down after the evaluations they may do so. Ms. West explained that attached exhibit A was not part of the packet.

ADJOURN
Mr. Sheffield motioned to adjourn the meeting. Mr. Alexander seconded the motion which passed unanimously.

Conflict of Interest Verification

This agenda item covers the verification of potential conflicts of interest among all members of the Audit Selection Committee. Each committee member is required to complete and sign the Conflict of Interest Disclosure Form. All forms must be submitted before the conclusion of the meeting to ensure transparency and compliance with the City's procurement and ethical standards.

STAFF REPORT

DATE: April 28, 2026
TO: City of Palatka
FROM: City Staff

APPLICATION REQUEST

As part of the audit selection process, it is essential that committee members affirm they do not have any personal, financial, or professional interests that could impair, or appear to impair, their impartiality in evaluating proposals. The Conflict of Interest Disclosure Form documents this verification. During this agenda item, members will receive instructions for completing the form, have an opportunity to ask questions, and will be reminded of the due before adjournment requirement.

BACKGROUND

Failure to complete a conflict of interest disclosure may delay the evaluation process and may disqualify a member from participating in the selection. Additionally, undisclosed conflicts could compromise the integrity of the procurement process and expose the City to legal or procedural challenges. Completing and submitting the disclosure form ensures compliance with City policy, State ethics requirements, and procurement regulations governing fair and unbiased vendor evaluations.

PROJECT ANALYSIS

Conducting conflict of interest verification at the onset of the committee’s work supports operational efficiency and strengthens the integrity of the procurement process. Early identification of potential conflicts ensures that:
The scoring and deliberation process proceeds without disruption

- All committee actions remain compliant with internal audit selection procedures
- The City maintains consistent and defensible decision-making practices

This step also reduces the administrative burden later in the process by ensuring all documentation is collected in a timely manner, avoiding delays in audit selection or award approval.

Staff Recommendation

ATTACHMENTS

1.	Conflict of Interest Summary for Audit Selection Committee Members

Conflict of Interest Summary for Audit Selection Committee Members

To ensure a fair and transparent audit selection process, all committee members must avoid actual or perceived conflicts of interest. Below are common types of conflicts and examples to help guide your disclosures.

Types of Conflicts of Interest

Type	Description	Example
Financial Interest	You or a family member has a financial stake in a firm.	Your spouse owns stock in a bidding audit firm.
Personal Relationships	You have a close relationship with someone at a firm.	Your sibling works for one of the audit firms.
Professional Ties	You've worked with or for a firm recently.	You were employed by a bidding firm within the last 2 years.
Gifts or Hospitality	You've received gifts, meals, or perks from a firm.	A firm gave you a holiday gift or paid for lunch.
Job Opportunities	You're seeking or have been offered a job with a firm.	You're in talks with a firm about future employment.
Bias or Prejudice	You have a known bias for or against a firm.	You've publicly supported or criticized a firm under consideration.

What You Should Do

- **Disclose** any potential conflicts on the Conflict of Interest Form.
- **Recuse yourself** from discussions or decisions if a conflict exists.
- **Ask questions** if you're unsure transparency is key.

Where to Go for More Information on Potential Conflicts of Interest

- **Florida Commission on Ethics**
  Website: https://www.ethics.state.fl.us
  This is the official body that provides guidance, advisory opinions, and resources on ethics and conflicts of interest for public officers, employees, and others.
- **Florida Department of State – Ethics Resources**
  Offers links to statutes and compliance guidance.
- **Your Organization's Ethics Policy**
  Many agencies and organizations have internal ethics policies that align with state law.

Florida Statutes Covering Conflicts of Interest

The primary statute is:

- **Chapter 112, Part III – Code of Ethics for Public Officers and Employees**
  Specifically:
  - **Section 112.313** – Standards of conduct, including prohibitions on doing business with one's agency, misuse of position, and conflicting employment.
  - **Section 112.3143** – Voting conflicts.
  - **Section 112.3144 & 112.3145** – Disclosure of financial interests.

You can read the full text here:
Florida Statutes – Chapter 112, Part III

Guidelines for Evaluation Discussion

Evaluation Discussion – Scoring & Documentation Procedures

STAFF REPORT

DATE: April 28, 2026
TO: City of Palatka
FROM: City Staff

APPLICATION REQUEST

This portion of the meeting will ensure all RFP Audit Selection Committee members clearly understand the standardized process for presenting their evaluations, announcing scores, and submitting required documentation. The goal is to maintain fairness, transparency, and consistency throughout the selection process.

BACKGROUND

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	Evaluation Criteria

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

Ranking Matrix Qualifications

	<u>Mandatory Elements:</u> 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	**<u>Technical Qualifications</u> 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 accounting reporting, internal control and consultation.**	**25**
2	**<u>Professional Experience.</u> 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	**<u>Audit Approach & Methodology.</u> Utilization of a risk based audit approach, tailored to specific needs of the City with appropriate and balanced use of sampling techniques and analytical procedures.**	**25**
4	**<u>Total compensation proposed.</u>**	**20**
5	**<u>Certified minority-owned or veteran-owned business.</u>**	**5**
	<u>Total</u>	**100**