

**POLK TRANSIT AUTHORITY
BOARD OF DIRECTORS MEETING**

Polk County Administration Building
Commission Boardroom
330 West Church Street, Bartow, Florida 33830

December 9, 2021

Immediately following the 9:00a TPO Meeting

Action Required

Call to Order

- Roll Call

1. Approval of Minutes

- June 10, 2021, Board of Director Meeting Minutes

Approval

2. Public Comments

None

3. Selection of the Independent Auditor for the Polk Transit Authority (PTA)/
Commissioner Phillip Walker

Approval

4. Other Business

TBD

Adjournment

POLK TRANSIT
BOARD OF DIRECTORS MEETING
DEC 9, 2021
AGENDA ITEM #1

Agenda Item: **Approval of the June 10, 2021 Board of Directors Meeting Minutes.**

Presenter: James Phillips

Recommended Action: Board approve the June 10, 2021, Board of Directors Meeting Minutes.

Summary: **The Polk Transit Authority Board of Directors Meeting minutes for June 10, 2021 summarized agenda items covered during that meeting.**

Attachments: June 10, 2021, Board of Directors Meeting Minutes

POLK TRANSIT AUTHORITY
BOARD OF DIRECTORS
MEETING MINUTES
August 13, 2020

Directors:

City of Lake Wales Mayor Eugene Fultz
City of Bartow Commissioner Tanya Tucker
City of Lakeland Commissioner Phillip Walker
Town of Dundee Commissioner Willie Quarles
Polk County Commissioner Neil Combee
Polk County Commissioner George Lindsey III

Executive Director: Tom Phillips
Administrative Assistant: James Phillips

Call to Order

10:55 am Mayor Eugene Fultz

Agenda Item #1 – Approval of August 13, 2020 minutes

“Approval of the Aug 13, 2020 Board of Directors meeting minutes”

1st Phillip Walker/ 2nd Willie Quarles

MOTION CARRIED UNANIMOUSLY

Agenda Item #2 – Public Comments

None at this time

Agenda Item #3 – Presentation by Independent PTA Audit / Daniel Anderson, CPA

The Polk Transit Authority is required by Florida Statutes to have an annual independent financial audit done. This request has been complied with and the Auditor’s will be presenting the report.

“Approval of the findings of the independent audit”

1st Sara McCarley/ 2nd Neil Combee

MOTION CARRIED UNANIMOUSLY

Agenda Item #4 – Presentation to the Board FY 2021-22 Proposed Budget

The proposed budget for the Authority is included herewith with revenues and expenses balanced for a total budget of \$9,275. The budget is balanced with funding for operations using fund balance reserve of \$9,275.

A summary level description of the revenues and expenses are also included.

“Approve the FY 2021-2022 PTA Operating Budget”

1st Phillip Walker/ 2nd Sara McCarley

MOTION CARRIED UNANIMOUSLY

Agenda Item #5 – Election for Chair Positions

Part of the bi-annual election of our board members to decide who will be the next Chair, Vice-Chair, and Secretary. The positions will be for FY 21-22 and FY 22-23

Chair- George Lindsey III

1st Neil Combee/ 2nd Sara McCarley

MOTION CARRIED UNANIMOUSLY

Vice Chair- Sara McCarley

1st Phillip Walker/ 2nd Neil Combee

MOTION CARRIED UNANIMOUSLY

Secretary- James Powell

1st Sara McCarley/ 2nd Neil Combee

MOTION CARRIED UNANIMOUSLY

Agenda Item #6 – Other Business

None

Adjournment

11:05 am

Approved this 9th day of December 2021

Chairman – George Lindsey III

Minutes Taker – James Phillips

POLK TRANSIT
BOARD OF DIRECTORS MEETING
DEC 9, 2021
AGENDA ITEM #2

Agenda Item: **Public Comments**

Presenter: TBD

Recommended

Action: The Board Chair apply Board Policy of a 3-minute limit for each speaker with the Chair having the latitude to permit a time extension on a case by case bases.

Summary: Open forum for the public to address any comments, questions, or concerns to the Board of Directors.

Attachments: None

POLK TRANSIT AUTHORITY
BOARD OF DIRECTORS MEETING
DEC 9, 2021
AGENDA ITEM #3

Agenda Item: Selection of the Independent Auditor for the Polk Transit Authority (PTA), in accordance with Florida Statutes Section 218.391.

Presenter: Commissioner Phillip Walker, Finance Committee Chairman

Recommended
Action:

The PTA Board appoints member to the Audit Committee for the selection of the PTA's Independent Auditor. Board member, Commissioner Philip Walker was appointed to the Audit Committee and to the lead in selection process. The Audit Committee recommends the firm of Mauldin & Jenkins for award.

Summary: The PTA is required to have an annual audit per Florida Statutes Section 218.391 conducted by an Independent Certified Public Accountant. The Audit Committee is responsible for the Selection of that Auditor. The PTA must select an Auditor to audit the Fiscal Year End, September 30, 2022 Financial Statements.

Policy Analysis: Auditor Selection Guidelines are carried out in accordance with Florida Statutes Section 218.391 Auditor Selection procedures when selecting an auditor to conduct the annual financial audit.

1. The District issued a Request for Proposal on September 8, 2021 for an Independent Auditor to audit the District and PTA financial statement annually.
2. Each special service district shall establish an audit committee. 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 Florida Statutes 218.391, however, the audit committee may serve other audit oversight purposes as determined by the district governing body. The public shall not be excluded from the proceedings in the audit selection process.
3. District Staff provided the Audit Committee with technical and procurement assistance along with an evaluation plan.

AGENDA ITEM #3 – CONT.

4. Determining of the most technically qualified firm, within the District’s budget was determined by the Audit Committee through a review of the offers received in response to the PTA’s External Audit RFP 21-015
5. As per the Award Analysis (attached):
 - a. Twenty-two firms viewed the solicitation,
 - b. Six offers responded
 - c. All firms were found responsive
 - d. All firms were evaluated both technically and in price with the higher weight given to the technical review.
6. The Evaluation Summary is as follows:

TECHNICAL & PRICE SUMMARY SHEET					
Offeror	Total Price (Base + Opt)	Price Points (300 possible points)	Technical Points (700 possible points)	Total Price + Technical Points	Ranking
Mauldin & Jenkins	\$ 209,700.00	300	693	993	1
Cherry Bekaert LLP	\$ 256,388.00	245	657	903	2
Clifton Larson Allen LLP	\$ 254,189.00	247	636	884	3
Caballero Fierman Llerena & Garcia	\$ 217,232.00	290	586	875	4
MSL PA	\$ 284,000.00	222	645	866	5
Keefe McCullough	\$ 253,500.00	248	589	837	6

Attachments: Contract Award Analysis and Summary Sheet,
F.S. Section 218.391 Auditor Selection Procedures

RFP 21-015

PRICE & TECHNICAL EVALUATION SUMMARY

External Auditing Services

Technical Review - 700 Points Max / Price - 300 Points Max

Offeror	LAMTD Total Price (Base + Opt)	PTA Total Price (Base + Opt)	Total Price (Base + Opt)	Price Points (300 possible points)	Technical Points (700 possible points)	Total Price + Technical Points	Ranking
Mauldin & Jenkins	\$ 160,250.00	\$ 49,450.00	\$ 209,700.00	300	693	993	1
Cherry Bekaert LLP	\$ 180,920.00	\$ 75,468.00	\$ 256,388.00	245	657	903	2
Clifton Larson Allen LLP	\$ 200,289.00	\$ 53,900.00	\$ 254,189.00	247	636	884	3
Caballero Fierman Llerena & Garcia	\$ 166,290.00	\$ 50,942.00	\$ 217,232.00	290	586	875	4
MSL PA	\$ 160,250.00	\$ 46,500.00	\$ 284,000.00	222	645	866	5
Keefe McCullough	\$ 186,500.00	\$ 67,000.00	\$ 253,500.00	248	589	837	6

APPENDIX A

Auditor Selection Law

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.

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AGENDA ITEM #4

Agenda Item: **Other Business**

Presenter: TBD

Recommended
Action: TBD

Summary: TBD

Attachments: None