

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ACCEPTING THE RECOMMENDATION OF THE CITY MANAGER, PURSUANT TO REQUEST FOR PROPOSALS (RFP) 2019-092-JC, FOR AUDITING SERVICES; AUTHORIZING THE ADMINISTRATION TO ENTER INTO NEGOTIATIONS WITH RSM US LLP, ONE OF TWO FIRMS TIED AS THE TOP-RANKED PROPOSER; FURTHER, IF THE ADMINISTRATION IS NOT SUCCESSFUL IN NEGOTIATING AN AGREEMENT WITH RSM US LLP, AUTHORIZING THE ADMINISTRATION TO NEGOTIATE AN AGREEMENT WITH CROWE LLP, THE NEXT TOP-RANKED PROPOSER; AND FURTHER AUTHORIZING THE MAYOR AND CITY CLERK TO EXECUTE AN AGREEMENT UPON CONCLUSION OF SUCCESSFUL NEGOTIATIONS BY THE ADMINISTRATION.**

**WHEREAS**, the City of Miami Beach (the City) is required to have an annual audit performed on the City's Comprehensive Annual Financial Report (CAFR) in accordance with Florida Statutes 218.39.; and

**WHEREAS**, in 2014, the City of Miami Beach entered into a professional services agreement with Crowe Horwath, LLP, for Auditing Services, pursuant to RFP 2014-276-LR, for three (3) years with two (2) optional one (1) year renewal periods; and

**WHEREAS**, on February 13, 2019, the City Commission approved the issuance of RFP No. 2019-092-JC, for Auditing Services; and

**WHEREAS**, on February 13, 2019, via Commission Memorandum, the City Manager appointed an Evaluation Committee (the "Committee"), comprised of: Bryan Rosenfeld, Audit Committee Member, City of Miami Beach; Ronald Starkman, Audit Committee Member, City of Miami Beach; Patricia Valderrama, Audit Committee Member, City of Miami Beach; and, Deede Weithorn, Audit Committee Member, City of Miami Beach; and

**WHEREAS**, on April 8, 2019, the City received a total of nine (9) proposals from the following firms: Carr, Riggs & Ingram, CPAs & Advisors; Cherry Bekaert LLP; Clifton Larson Allen LLP; Crowe LLP; Keefe McCullough; Marcum LLP; Mauldin & Jenkins, LLC; Moore Stephens Lovelace, P.A.; and, RSM US LLP; and

**WHEREAS**, the Committee convened on May 1, 2019, to consider the proposals received; and

**WHEREAS**, the Committee was provided an overview of the project, information relative to the City's Code of Silence Ordinance and the Government Sunshine Law, as well as general information on the scope of services and a copy of each proposal, and was instructed to score and rank each proposal pursuant to the evaluation criteria established in the RFP for qualitative factors; and

**WHEREAS**, the Committee's evaluation process resulted in the following order of ranking:

- 1<sup>st</sup> ranked proposer (tie): RSM US LLP;
- 1<sup>st</sup> ranked proposer (tie): Crowe LLP;
- 3<sup>rd</sup> ranked proposer: Marcum LLP;
- 4<sup>th</sup> ranked proposer: Carr, Riggs & Ingram, CPAs & Advisors;
- 5<sup>th</sup> ranked proposer: Keefe McCullough;
- 6<sup>th</sup> ranked proposer: Moore Stephens Lovelace, P.A.;

7<sup>th</sup> ranked proposer: Clifton Larson Allen LLP;  
8<sup>th</sup> ranked proposer: Mauldin & Jenkins, LLC;  
9<sup>th</sup> ranked proposer: Cherry Bekaert LLP; and

**WHEREAS**, the results of the Committee process resulted in a tie for first-ranked position between proposers Crowe LLP and RSM US LLP; and

**WHEREAS**, after reviewing the results of the Committee process, including proposer qualifications, the City Manager further exercised his due diligence and, consistent with the requirements set forth in Section 218.391 of the Florida Statutes with regard to auditor selection, has recommended that the City Commission authorize negotiations with RSM US LLP; finding that:

(1) RSM US LLP's proposal is \$27,410 less than Crowe LLP's proposal (price being a relevant, but not the sole or predominant factor, in addition to RSM US LLP's strong qualifications), and

(2) as Crowe LLP has served as the City's outside auditor for the last five (5) years, the periodic rotation of an organization's outside auditors may be beneficial to ensuring the independence of the audit function, and therefore, this factor weighs in favor of authorizing negotiations with RSM US LLP.

**NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA,** that the Mayor and City Commission hereby accept the recommendation of the City Manager, pursuant to Request for Proposals (RFP) No. 2019-092-JC for Auditing Services; authorize the Administration to enter into negotiations with RSM US LLP, one of two firms tied as the top-ranked proposer; and, if the Administration is not successful in negotiating an agreement with RSM US LLP, authorize the Administration to negotiate an agreement with Crowe LLP, the next top-ranked proposer; and further authorize the Mayor and City Clerk to execute an agreement upon conclusion of successful negotiations by the Administration.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_ 2019.

Dan Gelber, Mayor

**ATTEST:**

Rafael E. Granado, City Clerk

APPROVED AS TO  
FORM & LANGUAGE  
& FOR EXECUTION

22 Oct 5/21/19  
City Attorney Date  
RAP