

April 23, 2018

A meeting of the Pensacola City Council Auditor Selection Committee was held on Monday, April 23, 2018 commencing at 4:40 p.m. with Council President Gerald Wingate presiding. Other committee members present were Vice President Sherri Myers, Council Members Jewel Cannada-Wynn, Brian Spencer, and Andy Terhaar. Council Members Larry B. Johnson and P. C. Wu were absent.

Staff Present: City Attorney Lysia Bowling, Chief Financial Officer Dick Barker, Business Process Review Manager Mandy Bills, Purchasing Manager George Maiberger, Assistant Purchasing Manager Hosea Goodwyn, Administrative Officer II Rebecca Donahue, Council Executive Don Kraher, Council Strategic Budget Planner Butch Hansen.

The meeting was called to order by Council President Wingate. He recognized Purchasing Manager George Maiberger to give a presentation.

Purchasing Manager George Maiberger reviewed the Audit Committee evaluation process for RFP #18-010. The City Council established itself as the Auditor Selection Committee in December 2017. The Auditor Selection Committee approved the evaluation criteria in February 2018. On March 2, 2018, RFP #18-010 was issued to interested firms. Five responses were received by the deadline in April and on April 9, the audit responses were distributed to the Auditor Selection Committee for their review.

In accordance with the RFP, the purpose of this meeting is to review and discuss the responding firm's proposals, rank and recommend no fewer than 3 firms deemed to be the most highly qualified, to approve the ranking of the firms and a recommendation of award of contract to the highest ranked firm as being the most qualified to the City Council.

Also, in accordance with the RFP, Auditor Selection Committee members will deliberate and discuss the proposals. Each member will individually score each firm's proposal utilizing the criteria and point formula described in Section VII (c), scoring sheets provided for that process. Individual scores will be combined to arrive at a technical score for each firm. Firms with unacceptably low technical scores will be eliminated from further consideration, as determined by the Auditor Selection Committee. After a technical score for each firm is established, the sealed dollar cost proposal will be opened for firms not eliminated from consideration. The maximum score for price (10 Points) will be assigned to the proposal offering the lowest total all-inclusive maximum price and appropriate fractional scores will be assigned to the other remaining proposals by the Auditor Selection Committee. The Committee will not know who the price is tied to. The Committee will rank them not knowing who they came from and the Business Process Review Manager will put the amount up on the Board to see. After completion of the evaluation process, the Auditor Selection Committee will 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 all factors established in Section VII of the RFP. Then submit a ranking and recommendation of the highest ranked firm to City Council, pursuant to Florida Statute 218.391(4)(b).

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The Auditor Selection Committee was reminded they were not to have had any contact with the audit firms submitting proposals about the process. If so, will need to disclose. If anyone has any business interest with the firms, they will need to disclose that as well.

Council Member Cannada-Wynn indicated that sometime in December, someone from Saltmarsh, Cleaveland, and Gunn contacted her to inquire whether or not there would be an RFP issued for the audit firm. She has had no further contact. Also, she wanted to know what a "Yellow Book CPE" means.

Purchasing Manager indicated that is not a problem. The RFP was not issued until March 2018.

Business Process Review Manager indicated that Yellow Book CPE has to do with a single audit. Auditors that are qualified to perform a single audit have to have a certain amount of government audit education. They have to have relevant education to continue to perform a governmental audit.

Council President Wingate opened the floor for discussion of the process. He suggested starting with one firm, going through that firm's proposal, do the scoring on that firm and when complete, go to another firm and do the same process. The first firm will be MSL, Moore, Stephens Lovelace, P. A. It is a Florida corporation that's been in business 40 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the Southwest. They are a nationally recognized CPA firm serving clients in more than twenty states and eight countries. They have office locations in Florida in Orlando, Miami, Tampa and Tallahassee.

Council Member Spencer asked if there was any matrix developed, that has any comparative analysis or empirical data, not subjective, that would help in making comparisons. Number (1) in the evaluation criteria, Governmental audit experiences, there can be nuisances in the narrative representation when they say currently serves over 40 government entities and then look at one of the other applicant's graphics that is serving over 100 plus. There is some ambiguity there. He would be more effective if looked at things comparatively.

Council President Wingate stated that that wasn't included in the RFP.

City Attorney indicated that she was trying to understand, it's a referral to an outside document that isn't part of the RFP, in order to make the comparison decision. What you are suggesting is something that now exists. She just want to be cautious and make sure not referring to something that was not a tool that was included in the RFP.

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Council Member Spencer stated that the Council has a budget analyst that has done some of the harvesting of information, and asked if he could ask that individual or if he couldn't, he wanted to know.

City Attorney indicated that the statute does allow the Council Member to consult with a budget expert. The Auditor Selection Committee created the evaluation criteria so if that is not in the RFP to be used as a tool, she would need to determine if it was something that was permissible and fair.

Purchasing Manager stated that his recommendation would be that if you were a selection committee not comprised of Council, that you as the Committee would need to review the materials yourself and come to your own conclusion. You are the City Council sitting as the Auditor Selection Committee, so that is what I would recommend to other committees. It's kind of a new territory here.

City Attorney indicated that there is a recommended practice that the actual Audit Committee Membership be composed of the governing board or subset and under this approach, it is likely that the entity will need to engage an outside party to obtain needed experience in governmental financial reporting and auditing. You don't need to engage that person, since that person is a staff member, so it would be consistent with these guidelines for you to ask questions of your budget analyst. If he has experience in government financial reporting, he can assist you with understanding how to evaluate the criteria. This is a tool to assist you in using the criteria that you are required to use which is set out in the RFP that the Auditor Selection Committee created.

Council Member Spencer asked if it would be appropriate for the Strategic Budget Planner to give a summary of the preparatory work he has done for this meeting.

City Attorney just wanted to make sure that he is sort of making a presentation, that it remain within the context of the body that is meeting, is deliberating and discussing and is making the decision, it is appropriate for you to ask questions of your expert on staff, there is not a place for him to engage more. Perhaps he can advise you on questions you might have.

Council Member Terhaar stated that he thought the way the committee was doing it, going through them one for one, that committee was looking at them subjectively when they should be comparing them and he would like to go through the number 1 criteria on all five firms at one time.

Other members of the Auditor Selection Committee agreed to that process.

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Council Member Terhaar asked if they were asking for information that's within the proposals themselves, like if we asked the Strategic Budget Planner can you tell us how many municipalities each firm represents per the RFP's, not asking for information outside of the RFP's but from information he has collected from the RFP's.

City Attorney stated she was thinking more about questions like a what is. He is not part of the committee. If he is engaging in deliberating and discussing the criteria, she is just making sure that he is not participating as if he was a defacto member of the committee.

Council Member Terhaar indicated that he was just looking for factual information. There may be some information that he has that's factual. He may not have that information. It is gathering information in order to make a proper decision.

City Attorney stated that the Finance Department is available as well if they are familiar and can provide that information even though you are not required to ask them questions, they may be helpful.

Council Member Cannada-Wynn stated that she did not measure governmental experience by the numbers. When she looks for a particular program, she wants to be sure that program, like housing, if she sees that there is no housing mentioned in one of the proposals, can she ask if she missed it, don't see it mentioned at all, or what page is it on.

City Attorney stated that the purpose of the meeting is to discuss and deliberate the RFP's in order to evaluate and score. She suggested that they do it with freedom and vigorously have such discussion and deliberation.

Council Member Cannada-Wynn suggested instead of going through each item one at a time, that members complete what they can on the sheets and then be able to come back with any questions or concerns. She also asked what adequacy of audit approach (#7) is. Do we just need to look at that and determine whether or not we like their approach.

Council President stated that each response has a section in there that gives their audit approach and each individual will need to determine what rating they want to give.

Council Member Spencer stated that was one of the 2 largest point spread items, 0 – 20, that he would like the benefit, since he wasn't a CPA and he relies on CPA's for his financial reporting and work, that #7 is exactly the kind of question he would like to look to the Strategic Budget Planner to discuss with the committee.

City Attorney indicated as long as his comments are assisting the committee and he is not being construed as evaluating in lieu of the individual making their own decision based on the criteria, so if there is something that according to the guidelines can be utilized.

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Council Member Myers also shared her concerns with understanding the adequacy of the audit approach evaluation. She is not asking anyone to make a decision for her or to influence her decision, she just would like a better understanding of what degree to be fair to all the companies, she needs information.

Business Process Review Manager indicated there was a section in the RFP that addresses adequacy of audit approach, and it breaks it out into specific things that should be addressed. It is on page 27 of the RFP. This section of the RFP beginning on page 26, can be tied into the evaluation criteria. Also, she may be able to tell the sections of each of the proposals that it responds to.

Beginning with #1, the governmental audit experience and performance on comparable governmental engagements, in the RFP, on page 27(f) it talks about similar engagements with other governmental entities. It was requested that the respondents list a maximum of five engagements that their office specifically has been responsible for. A lot of the responding firms have a number of offices. For the engagement team they put together in their response for the City's RFP, the interest was in what that team had worked on, their experience, and their familiarity with governmental accounting. They were asked to list five that they have performed in the last five years that were similar to the City of Pensacola. Each one has that section in their RFP's. She further indicated and reviewed the pages of each proposal where that information could be found as well as the information for #2, #3, and #4.

Council Member Spencer asked if there was any deviation from what would be qualified as similar. Is it up to the Committee members individually to determine that.

Purchasing Manager stated that it is up to the individual scorer. He/she looks at what was asked for, looks at how they responded and makes a determination through your score.

Council Member Cannada-Wynn requested clarification about housing programs and federal funding and whether it would be listed in another place. She was referring to page 25 of the Mauldin & Jenkins response.

Business Process Review Manager mentioned when you see under the scope and types of engagement, where it mentions uniformed guidance, that means that a single audit is performed and that means that they have federal funding. They are subject to the single audit requirements.

Council Member Terhaar asked whether they could use the information provided in the Mauldin & Jenkins response for prior engagements to having performed the City's audit for the last five years, can that information be used, since we have a housing program and other funds.

City Attorney agreed that information could be used.

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Council Member Spencer asked to have either the Business Process Review Manager or the Strategic Budget Planner provide on item #2, #3, and #4 if they identified amongst the five firms, is there any differential from high to low in their experience of these three items.

City Attorney stated that it does not sound like he is asking for something subjective. It sounds like you are asking to be told what is in the material.

Council Member Cannada-Wynn stated that when they get ready to deliberate, she knows there is one company that she has not been able to pull out some of that information. She found more information in the individual person on the team as an expert. Some just didn't come out except that they said single audit and you can expect that they have done housing, they have done utilities. If it says single audit, it means that they have covered everything.

Business Process Review Manager stated not necessarily. Single audit just means that they have received state or federal funds to the level that they have to receive that type of audit. Here at the City, the major sources of federal funding are the housing programs and also the Airport with the FAA money. Just because we see single audit that we can assume they also have those types of programs. We can know that they receive federal funding, we're not sure from what source or for what reason. As an example, if you receive FEMA money for a hurricane, that is going to be subject to a single audit. That wouldn't have anything to do with an enterprise operation.

Council Member Spencer inquired of staff to weigh in on Carr, Riggs, and Ingram's statement under firm qualifications and experience, that "Carr, Riggs, and Ingram performs more municipality audits in the state of Florida than any other CPA firm." Is that true? That is a strong statement, given what we are doing.

Business Process Review Manager stated that she was not aware if that was true or not.

Strategic Budget Planner could not confirm if it was true either. Just because they have done more municipalities doesn't mean they have done as many municipalities with the complexity of this city.

Business Process Review Manager indicated that one of the requirements in the RFP was for the firms to respond and list five of the most significant engagements that they have performed in the last five years that are similar to our engagement. For Carr, Riggs, and Ingram, that response is on page 20.

Council Member Myers indicated that she was having a hard time finding information and so some of her scoring is going to be based on how easy it is for her to find the information. On the Mauldin & Jenkins, she wants to know about defined benefit plans, where that is in the proposal. She thinks that it is on page 21 – 22, but you have to read the paragraph in the first

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block to find it. It is just descriptive of the entity that it has a defined pension plan, but if it has a defined pension plan they would have audited it.

Business Process Review Manager read on page 21 the paragraph relating to defined benefit pension plans.

Council Member Terhaar asked for page numbers for #9, familiarity with the Certificate of Achievement in Financial Reporting.

Business Process Review Manager indicated the page number of the responses submitted where that information could be found.

Council Member Spencer stated that he was still stuck on #1, comparable government engagements, Mauldin & Jenkins clearly gives population and budget numbers. Some of them, if I don't see it, is there information elsewhere, Saltmarsh doesn't have that empirical information. It has Emerald Coast Utilities Authority, City of Gulf Breeze, City of Crestview, City of DeFuniak Springs.

Business Process Review Manager stated that if you look at that section of the RFP where it talks about similar engagements, there is not a requirement to provide budget numbers and population numbers.

Council Member Myers asked where defined benefit pension plans was listed in the Carr, Riggs and Ingram proposal.

Business Process Review Manager indicated the similar engagement detail was on page 20.

Council President indicated that was listed on page 12 and 26.

Business Process Review Manager indicated that a member of the purchasing staff had gone to retrieve the PDF form of the responses that would be searchable to do a word search.

Council Member Cannada-Wynn indicated that she found reference to retirement plans on page 15 under the qualifications and experience of one of the staff members.

Council Member Myers indicated she was still having trouble on #5 and on #7 of all of the proposals.

Business Process Review Manager indicated that #5 has to do with the quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's

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management support personnel to be available for technical consultation. She began with review of the proposal of Carr, Riggs, and Ingram, found on page 10-19 of the response.

Council Member Myers inquired about the significance of #6, size, organizational structure, and location of the firm. Do they get a higher score if they are located in the City of Pensacola?

Strategic Budget Planner stated that each individual has to weigh that specifically. Some may see that as an advantage to have a local firm do it, some may see an advantage that a firm may be more independent if they weren't in Pensacola. The last firm performed it from a remote location. There is one that said they would completely use local people, some would staff it completely from remote locations and some there was a combination.

Business Review Process Manager also stated on page 26 of the RFP, it talks about the peer review and also provides results of feedback on state reviews and field reviews over the past three years, whether there is any pending disciplinary action against the firm. Under the technical quality, it ties back to the firm's qualifications and experience in the RFP.

Council Member Spencer inquired which firm specifically said they would use all local.

Strategic Budget Planner stated that it was Saltmarsh.

Business Process Review Manager indicated they did do a word search on the Carr, Riggs, and Ingram proposal where they discussed their experience with defined benefit pension plans and the only page it was mentioned was on page 26, which specifically had to deal with their audit approach, not necessarily their experience. She continued giving the page numbers of the other responses regarding #5, the quality of the firm's professional personnel to be assigned to the engagement.

Council Member Spencer stated that the RFP specifically looks for comparable work over the past five years and when you dig deeper into the professionals within the organization that are represented that would be part of the team if they are awarded the contract, that gives you the opportunity to see beyond the five years. He is seeing David Lister with Saltmarsh who served over 17 years on the City of Pensacola audit. That is one member of a team that has extensive Pensacola history, but you have to find that. Are there any other individuals that have that length of experience with the City of Pensacola audit.

Business Process Review Manager stated that Saltmarsh did audit the City for a number of years. Over the last five years it has been Mauldin & Jenkins, so they have familiarity with the City as well. Warren Averett has done some work with the Community Maritime Park. They compiled their financial statements for a number of years and also did the tax return.

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Saltmarsh actually did perform the audit of the Community Maritime Park. We specifically asked that question as far as what the relationship was and other than those mentioned, there were no other relationships with the City.

With regard to #7, adequacy of audit approach, Business Process Review Manager referred the Committee to pages 27 and 28 of the RFP where the responders were asked to provide certain information. They were asked to talk about the segmentation of the engagement, the level of staff and number of hours, how they will do sample sizes, how they will use data processing software, the type and extent of analytical procedures, the approach to be taken to gain control and understanding of the City's internal control structure, and numerous other questions about implementing GAAP, and providing a meaningful management letter, etc.

Council Member Spencer asked if any of the submittals failed to respond to any of the criteria listed in g) Specific Audit Approach. There were eleven items they had to respond to as well as other sections within.

Strategic Budget Planner indicated that he did not see any of the proposals that were not responsive to the requirements. Some of them were perhaps more specific vs. generic in their approach. Some had detailed schedules on how they would implement their proposed approach to the audit, some didn't. They all had the basic components required.

Council Member Myers stated that she was just going to turn in her scores and if anyone has a question about it, she will explain.

Council Member Spencer asked the City Attorney if he could ask the Strategic Budget Planner which ones were specific and which ones were generic.

City Attorney stated absolutely. She also wanted to be sure that Council Member Myers had time, she didn't want her to be limited in time to make her assessment.

Council Member Myers said she has made her assessment and feels comfortable with it. There are no points being given for #10 and #11.

Purchasing Manager indicated that was correct, none of the firms indicated they were certified in either of those areas.

Strategic Budget Planner stated that he found the Saltmarsh and Mauldin & Jenkins approaches more specific as well as the Warren Averett was very specific and the other two were more generic.

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Council Member Spencer asked for word search on #2 defined benefit plans, #3 federal housing assistance programs and #4 auditing enterprise funds such as airports and utility companies for the Saltmarsh Cleveland and Gund proposal and the Warren Averett proposal.

Purchasing Manager indicated in the Saltmarsh proposal, there was reference on page 9, page 12 and also individual listings on the employees, page 6, page 8, page 10.

For the Warren Averett proposal there was reference listed on page 7, page 8 – 10, page page 23, and page 25.

The Purchasing Manager will collect the scoring sheets when completed so that they can be tabulated.

Council Member Spencer stated that he has involvement with corporate entities that have engaged Saltmarsh, Cleaveland and Gund as well as Warren Averett, in terms of disclosure.

Purchasing Manager inquired as to whether as a client or business interest.

Council Member Spencer indicated that he was their client.

City Attorney inquired as to whether he was receiving services from them. She has looked at the provisions that might be applicable to that kind of relationship where you are a client, that you have a relationship as a client and it doesn't appear to violate any of the ethics or require you to abstain from voting.

While the score sheets are being tabulated, Business Process Review Manager reviewed the next steps in the process. As soon as the spread sheet is complete, the sealed cost proposals each firm submitted will be opened. The amounts will be written on the flip chart, with no names associated with the amounts. They will go from lowest to highest so that you can see the five different proposals. Of course the lowest proposal you can award the 10 points and then the ones that are actually higher than the lowest, you can award a fraction of the 10. That is the way it was done last time.

Purchasing Manager presented the results of the tabulation without including price. The firm with the highest score is Saltmarsh, Cleaveland and Gund, with 395 points. The second one is Warren Averett with 386 points. The third is Mauldin & Jenkins with 384 points. The fourth is Moore Stephens Lovelace with 359. Fifth and last is Carr, Riggs & Ingram with 308.

It is the Auditor Selection Committee's selection that you have to short list or rank the top three. You can consider all five. If you remove one or two then we will not open their price points. It is up to the Committee.

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Council President Wingate indicated the Auditor Selection Committee has the option of removing two firms and not opening their price sheet or leaving all five and opening all five price sheets.

Purchasing Manager indicated the Committee would declare that the technical scores of one or possibly two of the firms are unacceptably low. That is the Committee's call. It does not define what is unacceptably low.

Council Member Spencer asked if the Committee couldn't say the rankings of firms 3, 4, and 5 regardless of a 10 point addition, they would not get up to 1 or 2.

Business Process Review Manager stated it is a possibility of 10 points per member. If you individually ranked the cost proposals, you would have had an option of providing between 0 and 10 points per committee member. Whatever the Committee as a whole determines what should be the allotted points, that will be multiplied by 5, the number of Committee members present. The most possible points that anyone would receive would be 50 points.

The way it will be done is the cost proposals will be opened and will be written up blind on the flip chart. Typically, the way it was done last time is the proposer with the lowest price was awarded 10 points, or 10 times 5 Committee members for 50 points. The next lowest was awarded a fractional score and continued on that way. Last time it ranged from 5 points to 10 points depending on what the price was.

You decide as a Committee how much to award and then we take that number times 5 as if each of you are awarding that number of points.

Council Member Terhaar stated that if Carr, Riggs & Ingram has the lowest price and we all gave them 10 points, the highest they could possibly get would be 358 points. They would be still be the lowest of all five. In his opinion, they needed to be thrown out. There is no chance of them moving up at all.

Purchasing Manager indicated that the Committee could eliminate up to 2 at their discretion. What Council Member Terhaar is saying is that Carr, Riggs & Ingram is the only one that no matter what the score is, it will not change their position.

Council Member Terhaar made a motion to consider the top four, seconded by Vice President Myers and was unanimously carried.

Purchasing Manager indicated that the price proposal from Carr, Riggs & Ingram would not be opened and proceeded to open the remaining cost proposals.

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Business Process Review Manager listed the cost proposals on the flip chart, the lowest was \$467,600, the next lowest was \$490,000, the next was \$500,000, and then \$502,700. You could recommend 10 points for the lowest and then a portion thereof. They were all pretty close.

Council Member Spencer stated that they didn't know anything about man hours of those.

Business Process Review Manager stated that she had the numbers from what the firms proposed.

Council President Wingate stated that it would be adding something new.

Council Member Cannada-Wynn made a motion to award 10 points to the lowest bidder. Vice President Myers seconded the motion and it carried 4 – 1, with Council Member Spencer dissenting.

Vice President Myers indicated there was a spread between the lowest and the next one. The others are pretty close together and she felt that they should be given the same fraction, maybe 5 points.

Council Member Spencer indicated that there was a 3.5 percent difference between \$490,000 and \$502,700.

Strategic Budget Planner stated over 5 years.

Council Member Cannada-Wynn suggested giving \$490,000 7.5 points and the two in \$500,000's 5 points.

Council Member Spencer stated that it was over a 5 year period, that is \$400 a year and felt like the point spread was a negligible \$400 a year. He did not like the correlation. You get down to here and they are the same.

Council Member Cannada-Wynn suggested that the \$490,000 receives 9, the \$500,000 receives 6 and then the \$502,000 receives 5.

Council President asked if they could get a motion for that.

Council Member Cannada-Wynn made that recommendation as a motion.

Vice President Myers repeated the motion as 7, 6, and 5 and **made a second.**

Council Member Spencer stated he thought she said 6, 5, 5.

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Council Member Cannada-Wynn stated she changed it when Council Member Spencer didn't like the 5 and 5. She restated 9, 6, and 5. But the \$490,000 if you want to, she could make it 7, 6, and 5 since it is a \$23,000 difference.

Council Member Terhaar asked if there was a second.

Council Member Myers said she would second.

Council Member Terhaar stated that his only thing is that 10 points were given to the \$467,600 and give 9 to the \$490,000, so we are saying that \$22,400 is worth 1 point difference, then \$10,000 is another point difference we are making the points the same even though the differences in price are different, they are half. His personal opinion is that it should be 9, then 8 and 8 because that gap between the \$467,600 and \$490,000 is the biggest gap and if that's worth 1 point, then you can't assign another whole point to just decrease the value from \$490,000 to \$500,000 and you definitely can't take another one from \$500,000 to \$502,700. If you just want to go straight, 10, 9, 8, 7 or 10 whatever, that is just a different philosophy. Those three are so close that you can't differentiate, you definitely can't differentiate between the last two. They need to be the same value. The \$490,000 could possibly be one point more. You just get into the semantics that one point is worth basically \$22,400 and the next one is only \$10,000 difference but it is still worth that whole point in valuation. It doesn't seem right. The points are not equal. They are more valuable as you get towards the top.

Council Member Cannada-Wynn asked what's the solution, what's the number.

Council Member Terhaar stated that his personal opinion was that it should be 10, 9, 8 and 8. That seems more in line with the way the prices are compared to the 10. He's basing it all off the 10.

Council Member Cannada-Wynn withdrew her motion.

Council Member Terhaar made a motion to do 10, 9, 8, 8. Council President Wingate seconded the motion and it was unanimously carried.

Purchasing Manager indicated they would plug in the scores and advise the Committee of the results.

Business Process Review Manager revealed the corresponding firms to the cost element submitted. The \$467,600 was Warren Averett, \$490,000 was Moore Stephens Lovelace, the \$500,000 was Saltmarsh and \$502,700 is Mauldin & Jenkins.

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Purchasing Manager reviewed the results of adding in the cost scores with the technical scores. The number one ranked firm according to the scores is now Warren Averett. Saltmarsh is number 2 by one point. Mauldin & Jenkins is 3 and Moore Stephens Lovelace is number 4 and of course, Carr, Riggs & Ingram was not considered. Is there any further discussion by the Committee?

Council Member Cannada-Wynn asked if they needed to do anything.

City Attorney stated that no decision is being made except for approving the ranking. Then we will move forward to have the recommendation for the firm that is the top firm. That recommendation will be made to City Council for selection.

Council Member Cannada-Wynn made a motion to approve the ranking of the committee. Council Member Terhaar seconded the motion and it was unanimously carried.

Council President Wingate stated there was one more item for the Committee. Need to approve the Auditor Selection Committee Meeting Minutes of February 27, 2018.

Council Member Cannada-Wynn made a motion to approve the minutes. Council Member Terhaar seconded the motion and it was unanimously carried.

Purchasing Manager indicated that they would be sending out the scores to the responding firms so that they know where they stand.

There being no further business to come before the Auditor Selection Committee, the meeting was adjourned at 7:40 p.m.