

RESOLUTION NO. 2025-13

A RESOLUTION OF THE VILLAGE OF ESTERO, FLORIDA, ESTABLISHING AN AUDITOR SELECTION COMMITTEE; MAKING RELATED FINDINGS; PROVIDING FOR SEVERABILITY AND FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes § 218.391(2) requires the governing body of Florida's municipalities to establish an auditor selection committee; and

WHEREAS, Florida Statutes § 218.391(2)(b) provides that a municipal auditor selection committee must consist of at least three members, one member of which must be a member of the governing body, who shall serve as the chair of the committee; and

WHEREAS, Florida Statutes § 218.391(2)(c) provides that an employee, a chief executive officer, or a chief financial officer of the municipality may not serve as a member of an auditor selection committee; however, an employee, a chief executive officer, or a chief financial officer of the municipality may serve in an advisory capacity.

WHEREAS, Florida Statutes § 218.391(2)(d) provides that the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in Florida Statutes § 218.39.

NOW, THEREFORE BE IT RESOLVED by the Village Council of the Village of Estero, Florida, that:

Section 1. Creation and Makeup of Committee

- a. The Auditor Selection Committee (ASC) is hereby established as an advisory committee. Membership shall consist of two regular members selected by the Village Council who shall not be the Village Manager, Village Finance Director, or a Village employee.
- b. Upon adoption of this Resolution, the Estero Village Council shall appoint one of its sitting members to the ACS, who shall serve as the ASC chair.
- c. Members of the ACS shall meet at such times and on dates so as to allow it to perform its purpose.

Section 2. Purpose and Duties of Committee

Pursuant to Florida Statutes § 218.391(3), it shall be the duty of the ASC to:

- a. Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under Florida Statutes 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 ASC to be applicable to its particular requirements.

- b. Publicly announce, with assistance from the Village's procurement staff, requests for proposals for external auditor services. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can submit a proposal.
- c. Provide interested firms with a request for proposals (RFP). The RFP shall include information on how proposals are to be evaluated and such other information the ASC determines is necessary for interested firms to prepare a proposal.
- d. Review and comply with the Auditor Selection and Auditor Selection Committee Guidance manual published by the Florida Auditor General and published at:

https://flauditor.gov/pages/pdf_files/auditor%20selection%20guidance.pdf

- e. Evaluate proposals provided by qualified firms. If compensation/cost is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.
- f. Rank and recommend to the Village Council in order of preference no fewer than three firms deemed 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 RFP, the ASC shall recommend such firms as it deems to be the most highly qualified.

Section 3. Disbandment; Contract Approval


- a. Once the ASC has performed its duties as set forth in § 2 above, including transmitting its recommendations to the Village Council, the ASC shall disband. Any finalization of negotiations of a contract with the selected firm shall be completed by the Village Manager or designee.
- b. Once the Village Manager has successfully completed negotiations, a recommended final contract shall be presented to the Council for consideration.

BE IT FURTHER RESOLVED that if any section, subsection, sentence, clause, provision or word of this Resolution is held unconstitutional or otherwise legally invalid, same shall be severable and the remainder of this Resolution shall not be affected by such invalidity, such that any remainder of the Resolution shall withstand any severed provision, as the Village Council would have adopted the Resolution even absent the invalid part.

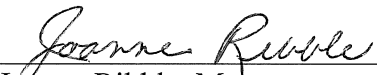
BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

DULY ADOPTED with a quorum present and voting this 10th day of September, 2025.

Attest:



Carol Sacco, Village Clerk



Joanne Ribble, Mayor