

MEMORANDUM

AGENDA ITEM #III.I

DATE: SEPTEMBER 30, 2026

TO: COUNCIL MEMBERS

FROM: STAFF

SUBJECT: AUDIT FIRM SELECTION PROCESS UPDATE AND DRAFT CONTRACT FY 25 - 26 AUDIT

The Audit Selection Committee (Committee) is comprised of Chair Senator García, Councilmember Senator Geller, Councilmember Frank Caplan, Councilmember Allbritton, and Councilmember Rodriguez.

The Council issued a Request for Proposal (RFP) for Audit Services on July 22, 2026. The RFP was noticed on the Council website, FAR, and the Sun Sentinel. The RFP response period closed on August 26, 2026, at 5 p.m. The bids were officially opened on Monday, August 31st at 9:30 a.m. and announced by Legal Counsel. There were three respondents to the RFP: Anthony Brunson P.A., Cintron Cooperman, and S. Davis & Associates, P.A. Following the bid opening, Council staff reviewed the proposals and at the Committee's request forwarded staff's recommendations, along with the three proposals and ranking forms to the Committee Members.

The Committee met on September 11, 2026, at 2:30 p.m. to review, discuss, and rank the Audit RFP Proposals. Attending virtually were Chair Senator García, Councilmember Caplan, and Councilmember Senator Geller. Councilmember Rodriguez and Councilmember Allbritton attended in person, along with Legal Counsel, Executive Director, Council staff, and meeting guests including the principals of the firms both virtually and in person. A quorum was deemed legally present by Legal Counsel. After reviewing and discussing the proposals, and considering SFRPC Staff's recommendations, the Committee ranked the three firms as follows.

1. S. Davis & Associates, P.A.
2. Cintron Cooperman
3. Anthony Brunson P.A.



Pursuant to Section 218.391, Florida Statutes, Council Staff has negotiated a contract with the highest ranked firm. This negotiated agreement, approved by the Council in past years, and updated for the FY 25 - 26 Audit, is presented today for the Council's review and approval. Please note that Council staff has included REVISED LANGUAGE in the Renewal Option Clause (6.) to permit, but not require, the Board to extend the contract beyond one year if it the will of the Council to renew the Contract in the future.

6. Renewal Option -. This Agreement may be renewed in one-year increments beginning ending with the October 1, 2026 2021 to September 30, 2027 2026 contract period. By May 1st of each fiscal year, the Contractor shall submit to the Council recommended changes in hourly rates in accordance with the hourly rates provided for in the Contractor's Agreement with the Council, the scope of services, terms or conditions for the renewal period as proposed in Section 5 (Audit Cost) of the contractor's Request for Proposal. The amount of the increase of the Contractor's fees may not exceed the prior year's fees by more than 5%, starting with the base fee of \$43,500.00. Any increase in fees is subject to the written approval of the Council, or its authorized representative. The Council may, at its sole discretion, modify the renewal periods authorized pursuant to this Agreement. Renewals shall be contingent upon satisfactory performance by the Contractor and shall be mutually agreed to by the Council and the Contractor in writing.

Recommendations

The Committee recommends to the Council Board that the SFRPC enter into a one-year contract with S. Davis & Associates, P.A., for Audit Services for Fiscal Year 25-26 based on the firm's strong proposal and top ranking.

Furthermore, the Committee finds that in addition to S. Davis & Associates, P.A.'s professional qualifications, the firm's long-term institutional knowledge and familiarity with the Council's accounting, grant, reporting, and audit environment is particularly beneficial and important as the Council transitions to a new Finance Director.

The Committee recommends that the Council discuss at the appropriate time whether the Council wishes to establish a formal auditor rotation policy. It should be noted that [Florida Statutes § 218.391](#) governing Auditor Selection Procedures and the [Rules of the Auditor General](#) do not mandate the rotation of auditors.

Approve the Contract Agreement with S. Davis & Associates, P.A. for FY 25 – 26 Audit Services and authorize the Executive Director to sign the contract.

Attachments:

Audit Selection Committee Ranking Results
SFRPC Contract with S. Davis & Associates, P.A.



AUDIT SELECTION COMMITTEE RFP # 202601-AU BID REVIEW AND RANKING RESULTS

SEPTEMBER 11, 2026

COMMITTEE MEMBERS PRESENT & VOTING

Chair Senator García (Virtual)
 Senator Geller (Virtual)
 Councilmember Allbritton (In Person)

Councilmember Caplan (Virtual)
 Councilmember Rodriguez (In Person)

	Anthony Brunson P.A.	Citrin Cooperman	S. Davis & Associates, P.A.
Chair Senator García	1	2	3
CM Senator Geller	1	2	3
CM Allbritton	91	94	94
CM Caplan	74	74	75
CM Rodriguez	1	2	3
TOTAL SCORE*	168 (#3)	174 (#2)	178 (#1)

Adjusted Ranking Form reflecting points for Technical Criteria only (Points for Total RFP Price Removed)

	Anthony Brunson P.A.	Citrin Cooperman	S. Davis & Associates, P.A.
Chair Senator García	1	2	3
CM Senator Geller	1	2	3
CM Allbritton	67 (24)	71 (23)	69 (25)
CM Caplan	74	74	75
CM Rodriguez	1	2	3
TOTAL ADJUSTED SCORE*	144 (#3)	151 (#2)	153 (#1)

* Chair Senator García, Senator Geller, and Councilmember Rodriguez ranked the applicants from 1 to 3, with 3 being the highest point score awarded to the top ranked firm. S. Davis & Associates, P.A. was selected as the top-ranked firm followed by Citrin Cooperman (#2), and Anthony Brunson P.A. (#3). At the direction of the Audit Selection Committee Council staff will proceed to negotiate a **1-Year Contract** with S. Davis & Associates, P.A. for the FY 2025 – 2026 Audit until the Council discusses whether it wishes to adopt Auditor Rotation Rules.

NAME: Albritten

South Florida Regional Planning Council
REQUEST FOR PROPOSAL - Financial Audit Services
RFP #202601-AU



Technical Criteria

Section 1. Individual Audit Staff Technical Qualifications
(RFP Pg. 13)

Section 2. Firm's Experience
(RFP Pg. 14)

Section 3. Audit Organization / Local Technical Qualifications
(RFP pg. 15)

Section 4. Audit Approach
(RFP pg. 15)

Section 5. Client References
(RFP pg. 16)

Subtotal Technical Points:

Points for Total RFP Price – ALL THREE FISCAL YEARS (TO BE ASSIGNED AFTER TECHNICAL PROPOSALS ARE FULLY RANKED)

TOTAL POINTS

TOTAL PRICE

Max Points	<i>Total</i> Anthony Brunson P.A. (91)	<i>Total</i> Citrin Cooperman (94)	<i>Current</i> <i>Total</i> S. Davis & Associates, P.A. (94)
15	13	14	13
15	14 ^{35yr}	15 ^{45yr}	13 ^{19yr}
20	17	19	19
20	18	18	19
5	5	5 ^{Swk}	5
75	0	0	0
25	24	23	25
100	0	0	0

None had the correct info for the question

<i>\$</i> 43,500	<i>\$</i> 44,000 <i>\$</i> 48,000 <i>5yr</i>	<i>\$</i> 46,250 31,500.00 <i>with discount</i>
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? is that cost for a # of years



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NAME: Frank Raplan



South Florida Regional Planning Council
REQUEST FOR PROPOSAL - Financial Audit Services
RFP #202601-AU

Technical Criteria

Section 1. Individual Audit Staff Technical Qualifications
(RFP Pg. 13)

Section 2. Firm's Experience
(RFP Pg. 14)

Section 3. Audit Organization / Local Technical Qualifications
(RFP pg. 15)

Section 4. Audit Approach
(RFP pg. 15)

Section 5. Client References
(RFP pg. 16)

	Max Points	Anthony Brunson P.A.	Citrin Cooperman	S. Davis & Associates, P.A.
	15	15	15	15
	15	15	15	15
	20	20	20	20
	20	19	19	20
	5	5	5	5
Subtotal Technical Points:	75	74 0	74 0	75 0
Points for Total RFP Price – ALL THREE FISCAL YEARS(TO BE ASSIGNED AFTER TECHNICAL PROPOSALS ARE FULLY RANKED)	25			
TOTAL POINTS	100	0	0	0
TOTAL PRICE		\$ 31,500.00	\$ 44,481	\$43,570.00 31,500.00

SOUTH FLORIDA REGIONAL PLANNING COUNCIL

AUDIT CONTRACT SERVICES

This agreement is entered into as of the ____ day of _____, 2026, between S. Davis & Associates, P.A., Certified Public Accountants & Consultants (herein referred to as the "Contractor") and the South Florida Regional Planning Council (herein referred to as the "Council").

Whereas the Council desires to engage the Contractor to render certain technical or professional services hereafter described.

The parties, therefore, mutually agree as follows:

1. Scope of Services - The Contractor's partners and employees shall do, perform, and carry out personally in a satisfactory and proper manner, as determined by the Council, the services listed below. The persons, if other than the Contractor, who will perform any service must be identified.
 - (a) Perform an examination of the Council's FY 25 – 26 financial statements and report annually thereon in accordance with audit standards as defined below for the contract period October 1, 2026 through September 30, 2027 as follows:

Audit Standards

Unless higher standards are set forth elsewhere in this Agreement, each audit shall be done in conformity with audit standards, excluding the review of economy and efficiency of operations and program results, set forth in the following publications: Governmental Auditing Standards 1994, and subsequent amendments and rules issued by the Comptroller General of the United States, the American Institute of Certified Public Accountants (AICPA), Industry Audit Guide, Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Florida Single Audit Act, Rules of the Auditor General Audits for State and Local Governmental Units, AICPA standards and procedures.

- (b) Financial Audit

The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence to ascertain whether financial transactions have been properly recorded and whether the statements prepared from the accounts present fairly the financial positions and the results of financial operations of the various funds and account groups and the changes in financial position of the proprietary fund types of the governmental unit in accordance with generally accepted accounting principles

applicable to governmental units and on a basis consistent with that of the preceding year and as required for reporting in Section 11.45, Florida Statutes, wherein "Financial audit" means "an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards. When applicable, the scope of financial audits must encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law."

(c) Auditor's Report on Examination of Financial Statements

The report prepared as described in the Rules of the Auditor General, Chapter 10.554(3), by the auditor covering the audit or investigation made.

(d) Financial Statements

A statement of net position, statement of activities, balance sheet, statement of revenues and expenditures, compared with budget authorization, statements analyzing changes in fund balances or retained earnings, or other statements of presentation of financial data, including accompanying notes, derived from the accounting records.

(e) Prepare supplementary audit reports as may be required by grantor agencies, from the period specified in 1(a) unless such reports are extraordinary in nature.

(f) Any additional services that the Council may request from time to time, that are not included herein, subject to the execution of a mutually acceptable written amendment to this Agreement, and subject to a negotiated rate for such services.

The Council shall ensure that all books and records of the South Florida Regional Council will be in auditable condition, and the Council or its agents will provide such assistance as the Contractor may require in the preparation of trial balances, account analyses, audit schedules and location of supporting documentation. Council will provide such clerical and typing assistance as is required and needed by Contractor to complete this contract.

2. Personnel

(a) The Contractor represents that he has, or will secure at his own expense, all personnel required in performing the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the Council.

- (b) All of the services required hereunder will be performed by the Contractor or under his supervision, and all personnel engaged in the work shall be fully qualified and shall be authorized under State and local law to perform such services.
- (c) None of the work or services covered by this Contract shall be subcontracted without the prior written approval of the Council.
3. Time of Performance - The audit(s) required herein shall be completed and the report submitted to the Council 160 days prior to the end of the fiscal year on September 30, 2027. Should circumstances develop beyond the control of the Contractor, these matters will be brought to the immediate attention of the Council.
4. Compensation - The Council shall pay the Contractor as compensation for the services required pursuant to Paragraph 1 of this agreement, except paragraph 1(e), which will be negotiated at the time such services are required by the Council, a fee not to exceed Forty Three Thousand Five Hundred and 00/100 Dollars (\$43,500.00). Additional services may be requested up to the following 2025 discounted rates:

Partner	\$ 249.00 per hour
Senior Manager	\$ 215.00 per hour
Manager	\$ 185.00 per hour
Seniors	\$ 142.00 per hour
Staff Accountants	\$ 84.00 per hour
Administrative Support	\$ 47.00 per hour

5. Method of Payment - Such compensation due in accordance with Paragraph 4 shall be paid upon submission by the Contractor of detailed billings. Payment will be as follows:
- Payment Number 1 shall be paid ten (10) days from contract execution for the first year. For subsequent years, Payment Number 1 shall be paid upon the earlier of (10) days of the completion of the planning phase, or November 15th of each subsequent year. – 30% of the total fee.
 - Payment 2 is due by December 15th of each year – 30% of the total fee.
 - Payment 3 is due by January 15th of each year – 30% of the total fee.
 - Final payment, constituting the remaining 10% of the total fee, will be made within 10 days of the Council adoption of the final report.

6. Renewal Option - This Agreement may be renewed in one year increments beginning with the October 1, 2026 - September 30, 2027 contract period. By May 1st of each fiscal year, the Contractor shall submit to the Council recommended changes in hourly rates in accordance with the hourly rates provided for in the Contractor's Agreement with the Council, the scope of services, terms or conditions for the renewal period as proposed in Section 5 (Audit Cost) of the contractor's Request for Proposal. The amount of the increase of the Contractor's fees may not exceed the prior year's fees by more than 5%, starting with the base fee of \$43,500.00. Any increase in fees is subject to the written approval of the Council, or its authorized representative. The Council may, at its sole discretion, modify the renewal periods authorized pursuant to this Agreement. Renewals shall be contingent upon satisfactory performance by the Contractor and shall be mutually agreed to by the Council and the Contractor in writing.
7. Termination of Contract for Cause - If, through any cause, the Contractor shall fail to fulfill in timely and proper manner his obligations under the Contract, or if the Contractor shall violate any of the covenants, agreements, or stipulations of this Contract, the Council shall thereupon have the right to terminate this Contract by giving written notice to the Contractor of such termination and specifying the effective date thereof, at least five days before the effective date of such termination. In that event, the Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed.

Notwithstanding the above, the Contractor shall not be relieved of liability to the Council for damages sustained by the Council by virtue of any breach of the Contract by the Contractor, and the Council may withhold any payments to the Contractor for the purpose of setoff until such time as the exact amount of damages due to the Council from the Contractor is determined.

8. Changes - The Council may, from time to time, require changes in this Contract. Such changes, including any increase or decrease in the amount of the Contractor's compensation, which are mutually agreed upon by and between the Council and the Contractor, shall be incorporated in written amendments to this Contract of equal dignity herewith, and signed by both parties.
9. Equal Employment Opportunity
 - (a) The Contractor shall be an Affirmative Action/Equal Opportunity Employer.
 - (b) The Contractor shall keep such records and submit such reports concerning the racial and ethnic origin of applicants for employment and employees as the Council may require.
 - (c) The Contractor agrees to comply with such rules, regulations or guidelines as the Council may issue to implement these requirements.
10. Interest of Members of Council and Others - No officer, member, or employee of the Council and no members of its governing body, and no other public official of the governing body of the

locality or localities in which the project is situated or being carried out who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of this project, shall participate in any decision relating to this Contract which affects his personal interest or the interest of any corporation, partnership, or association in which he is, directly or indirectly interested or have any personal or pecuniary interest, direct or indirect, in this Contract or the proceeds thereof.

11. Assignability - The Contractor shall not assign any interest in this Contract, and shall not transfer any interest in the same (whether by assignment or notation) without the prior written consent of the Council thereto: provided, however, that claims for money due or to become due to the Contractor from the Council under this Contract may be assigned to a bank, trust company or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the Council.
12. Interest of Contractor - The Contractor covenants that he presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Contract. The Contractor further covenants, in the performance of this Contract, shall employ any person with such interest.
13. Findings Confidential - Any reports, information, data, etc., given to or prepared or assembled by the Contractor under this Contract shall not be made available to any individual or organization by the Contractor without the prior written approval of the Council.
14. Officials Not to Benefit - No Members of or Delegate to the Congress of the United States of America, no Resident Commissioner, and/or elected representative or staff of the State of Florida, shall be admitted to share of part hereof or to any benefit to arise herefrom.
15. Office Space - The Council hereby agrees to provide office space without charge to the Contractor for the performance of the services agreed to under this Contract, and the Contractor agrees not to include any charge for additional office space in this fee.
16. Publication, Reproduction and Use of Material - No material produced in whole or in part under this Contract shall be subject to copyright in the United States or in any other country. The Council and its agents shall have authority to publish, disclose, distribute and otherwise use, any reports prepared under this Contract.
17. Audits and Inspections - For a period of five (5) years after the completion of any work provided herein, the Contractor shall make its work papers, records, and other evidence and documents relating to such work available to its successor, the Council, grantor agencies, or other designees of the Council. The Council and its representatives shall be entitled at any time during the five (5) year period, to inspect such documents, and to reproduce same at its expense, for which

provisions will be made at the time the need for reproduction arises. The Contractor shall be entitled to reasonable fees for time and expenses incurred in connection with these services.

18. Scrutinized Companies

Contractor, its principals or owners, certify that they are not listed on the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or are engaged in business operations with Syria. In accordance with Section 287.135, Florida Statutes, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services of:

18.1 Any amount if, at the time bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

19. Public Records

19.1 The Council is a public agency subject to Chapter 119, Florida Statutes. Contractor shall comply with Florida's Public Records Law. Specifically, Contractor shall:

19.1.1 Keep and maintain public records required by the Council to perform the service;

19.1.2 Upon request from the Council's custodian of public records, provide the Council with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

19.1.3 Ensure that public records that are exempt or that are confidential and exempt from public record disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and, following completion of the Agreement, Contractor shall destroy all copies of such confidential and exempt records remaining in its possession after Contractor transfers the records in its possession to the Council, unless otherwise required by law; and

19.1.4 Upon completion of the Agreement, Contractor shall transfer to the Council, at no cost to the Council, all public records in Contractor's possession. All records stored electronically by Contractor must be provided to the Council, upon request from the Council's custodian of public records, in a format that is compatible with the information technology systems of the Council.

19.2 The failure of Contractor to comply with the provisions set forth in this Article shall constitute a default and breach of this Agreement, for which, the Council may terminate the Agreement by providing Contractor with at least thirty (30) days prior, provided, however, that Contractor will be given the opportunity to cure the breach within said period of time.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE COUNCIL.

IN WITNESS WHEREOF, the Council and the Contractor have executed this agreement consisting of seven (7) pages as of the date first above written.

SOUTH FLORIDA REGIONAL PLANNING COUNCIL

Isabel Cosio Carballo, MPA
Executive Director

Date: _____

S. DAVIS & ASSOCIATES, P.A.

Tanya I. Davis, C.P.A.
Partner

Date: _____

Approved as to form and legality:

Samuel S. Goren, Esquire
General Counsel for the SFPRC

Date: _____