

RESOLUTION NO. 2025-16

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE JEFFERSON COUNTY AUDITOR SELECTION COMMITTEE; APPOINTING MEMBERS TO THE AUDITOR SELECTION COMMITTEE; DESCRIBING THE FUNCTIONS AND DUTIES OF THE AUDITOR SELECTION COMMITTEE; PROVIDING FOR PUBLIC MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 218.391, Florida Statutes, mandates that counties establish an auditor selection committee to assist the County in selecting an auditor to conduct the annual financial audit required by Section 218.39, Florida Statutes, and to perform other audit oversight purposes as determined by the Board; and

WHEREAS, the auditor selection committee must, at a minimum, consist of each of the County's constitutional officers elected pursuant to Article VIII, section 1(d), Florida Constitution, or a designee, and one member of the Board of County Commissioners or a designee; and

WHEREAS, the Board now desires to convene and engage the auditor selection committee to assist the Board of County Commissioners in selecting an auditor to conduct the annual financial audit required by Section 218.39, Florida Statutes.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Jefferson County, Florida, that:

SECTION 1. RECITALS. The above recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. JEFFERSON COUNTY AUDITOR SELECTION COMMITTEE. The Board of County Commissioners of Jefferson County, Florida, hereby convenes the auditor selection committee and appoints the following members to serve thereon:

Chairman of the Board of County Commissioners or designee
Jefferson County Sheriff or designee
Jefferson County Tax Collector or designee
Jefferson County Property Appraiser or designee
Jefferson County Supervisor of Elections or designee
Jefferson County Clerk of Court or designee

SECTION 3. AUDITOR SELECTION COMMITTEE DUTIES. In accordance with Section 218.391, Florida Statutes, the auditor selection committee is directed to perform the following functions and duties:

- (1) Assist the County in selecting an auditor to conduct the annual financial audit required by Section 218.39, Florida Statutes.

- (2) 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, including compensation, as may be determined by the committee to be applicable to its particular requirements.
- (3) In accordance with the County's purchasing procedures, 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.
- (4) 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.
- (5) 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.
- (6) 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 subparagraph (2) above. 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.

SECTION 4. PUBLIC MEETINGS; MINUTES. Unless exempted pursuant to Florida law, the provisions of Section 286.011, Florida Statutes, shall apply to all meetings of the Auditor Selection Committee. The County Clerk shall appoint staff to keep minutes, prepare and advertise meeting notices, and perform other administrative functions of the Auditor Selection Committee.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND DULY ADOPTED at the meeting of the Board of County Commissioners of Jefferson County, Florida on the 15 day of May, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF JEFFERSON COUNTY, FLORIDA**


Austin Hosford, Chair

ATTEST:


Clerk of the Circuit Court