



CITY OF FORT LAUDERDALE
City Commission Agenda Memo
REGULAR MEETING

#16-0677

TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: Lee R. Feldman, ICMA-CM, City Manager

DATE: June 21, 2016

TITLE: Motion to Approve an Agreement with Broward County, the Performing Arts Center Authority, and Alberni, Caballero & Fierman, LLP for Audit Services - \$91,985.50 (five-year cost)

Recommendation

It is recommended that the City Commission approve a five-year agreement, in substantially the form attached, with Broward County, (County), the Performing Arts Center Authority (PACA), and auditing firm Alberni, Caballero & Fierman, LLP, (Alberni) for audit services of the Performing Arts Center Authority's records for Fiscal Years 2016 through 2020 in the aggregate amount of \$91,985.50.

Background

Chapter 2005-335, Laws of Florida, the special act that created PACA, requires that the Broward County Board of County Commissioners and City of Fort Lauderdale City Commission, retain, employ, and compensate independent certified public accountants to audit PACA's records or books of account at least once yearly and at such other times as either commission deems necessary. PACA established an audit committee including the Broward County Auditor and the City of Fort Lauderdale City Auditor to evaluate Requests for Proposal for audit services in accordance with auditor selection procedures in Section 218.391, Florida Statutes. The committee made a recommendation that PACA's Board has evaluated resulting in the selection of Alberni as the most highly qualified firm to perform the required auditing services. PACA recommends the selection of the same to the respective commission.

Pursuant to Exhibit B – Schedule of Payments and Billings of the agreement for audit services, the City and County will equally share the cost of audit services of PACA's records for a five-year term for fiscal years 2016 through 2020. Every year during the contract term, the City and County will each be responsible for reimbursement to PACA for one-half of the annual audit fee. Alberni's fee for the first year of service is \$35,000 of which the City will pay \$17,500. Alberni's fees will increase 2.5% each year for the next four years (see table below).

Alberni Auditing Fees for Fiscal Years 2016 through 2020		
Fiscal Year	Total Annual Fee	City's Reimbursement Amount
FY 2016	\$35,000	\$17,500.00
FY 2017	\$35,875	\$17,937.50
FY 2018	\$36,772	\$18,386.00
FY 2019	\$37,691	\$18,845.50
FY 2020	\$38,633	\$19,316.50
TOTALS:	\$183,971	\$91,985.50

Resource Impact

There will be no current fiscal year impact to the City. Each fiscal year's audit will be paid for the subsequent fiscal year and will be contingent upon approval of the respective fiscal year's budget.

Strategic Connections

This item is a *Press Play Fort Lauderdale Strategic Plan 2018* initiative, included within the Internal Support Cylinder of Excellence, specifically advancing:

- Goal 12: Be a leading government organization, managing resources wisely and sustainably.
- Objective 1: Ensure sound Fiscal management.

This item advances the *Fast Forward Fort Lauderdale 2035 Vision Plan: We Are United*.

Attachment

Exhibit 1 – Solicitation

Exhibit 2 – Alberni Proposal

Exhibit 3 - PACA Auditor Agreement

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