

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 3034.25

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ESTABLISHING AN AUDITOR SELECTION COMMITTEE TO ASSIST THE TOWN COUNCIL IN SELECTING AN AUDITOR TO CONDUCT THE ANNUAL FINANCIAL AUDIT; APPOINTING COMMITTEE MEMBERS; PROVIDING FOR DISSOLUTION; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Town of Golden Beach (the "Town") desires to issue a request for proposals ("RFP") to obtain proposals from certified public accounting firms ("Respondents") for the Town's annual financial audit required pursuant to Section 218.39, Florida Statutes, single audits, and such other financial auditing services as may be needed by the Town (the "Services"); and

WHEREAS, pursuant to Section 218.391(2), Florida Statutes, the Town Council is required to establish an auditor selection committee (the "Committee"), the primary purpose of which is to assist the Town Council in selecting an auditor to conduct the annual financial audit required in section 218.39, Florida Statutes; and

WHEREAS, the Committee must consist of at least three (3) members, including one member of the Town Council that will serve as the Committee chair; and

WHEREAS, Section 218.391(2)(c), Florida Statutes, provides that an employee, chief executive officer, or chief financial officer of the Town may not serve as a member of the Committee; however, the Town Council may designate a Town employee to serve in an advisory capacity to the Committee; and

WHEREAS, the Town Council desires to establish the Committee and appoint Committee members; and

WHEREAS, the Town Council finds that this Resolution is in the best interest and welfare of the residents of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:

Section 1. Recitals. That each of the above-stated recitals are hereby adopted, confirmed, and incorporated herein.

Section 2. Committee Established. The Town Council hereby establishes the Committee pursuant to section 218.391, Florida Statutes. The Committee shall have the primary purpose of assisting the Town Council in selecting a certified public accounting firm to conduct the Town's annual financial audit required pursuant to section 218.39, Florida Statutes, single audits, and such other financial auditing services as may be needed by the Town. The Committee shall have those responsibilities set forth in section 218.391(3), Florida Statutes.

Section 3. Appointment. The Town Council hereby appoints the following individuals to the Committee:

1. Committee Member No. 1: Glenn Singer
2. Committee Member No. 2: Eric Fishman
3. Committee Member No. 3: Maria D. Guerra

The Town Council hereby further designates Town Manager to serve in an advisory capacity to the Committee.

Section 4. Dissolution. The Committee shall exist until it completes its evaluation of RFP responses and ranks and recommends, in order of preference, the most highly qualified Respondent to perform the Services; provided, however, that the

Town Council may, by an affirmative motion or resolution, dissolve or extend the term of the Committee.

Section 5. Implementation. The Town Council hereby authorizes the Town Manager to take any action which is reasonably necessary to implement the purpose of this Resolution.

Section 6. Effective Date. That this Resolution shall become effective immediately upon adoption.

The Motion to adopt the foregoing Resolution was offered by Vice Mayor Lusskin, seconded by Councilmember Einstein and on roll call the following vote ensued:

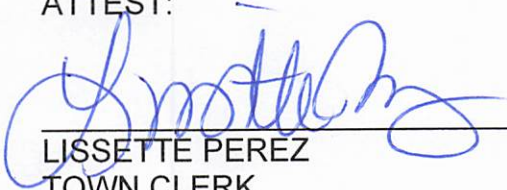
Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Judy Lusskin	<u>Aye</u>
Councilmember Jessie Mendal	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

PASSED and ADOPTED by the Town Council of the Town of Golden Beach, Florida this 16th day of September, 2025.



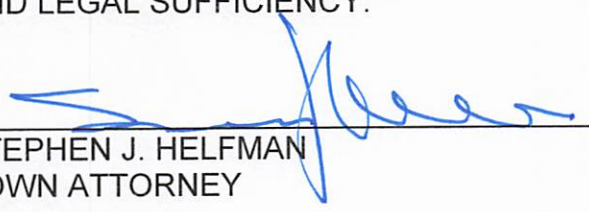
MAYOR GLENN SINGER

ATTEST:



LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:



STEPHEN J. HELFMAN
TOWN ATTORNEY



TOWN OF GOLDEN BEACH

100 Ocean Boulevard
Golden Beach, FL 33160

MEMORANDUM

Date: September 16, 2025

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz,
Town Manager

Item Number:

8

Subject: Resolution No. 3034.25 – Establishing and Appointing
Members to the Auditor Selection Committee

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 3034.25 as presented.

Background:

Last year, when our prior auditors, Keefe, McCullough & Co., LLP, unexpectedly dropped our book of business, the Town engaged Caballero Fierman Llerena & Garcia, LLP (CFLG) to commence our audits. CFLG invested significant time and effort to thoroughly understand our unique book of business, our organizational structure, our various funds, and the challenges posed by our outdated Cougar Mountain financial system. Their commitment and depth of review gave us confidence in the accuracy and reliability of our financial reporting during this critical transition year.

Accordingly, staff is recommending that CFLG be retained for the FY 2024–2025 audit cycle, which will be the final year that Cougar Mountain is in use. At the same time, we are requesting that the Town Council appoint an Audit Selection Committee to begin the process of identifying new auditors who will oversee our books once we transition to the new financial software system beginning in FY 2025–2026. This approach ensures continuity and stability during the last year under Cougar Mountain, while positioning the Town for a competitive selection process that will align with the implementation of our new system.

We will be issuing a Request for Proposals for Auditing Services in the 2026 fiscal year. Florida Statutes require that a Committee be established for reviewing proposals and making a recommendation to the Town Council for selection.

The Committee is charged with all the responsibilities set out in Chapter 218.391, Fla. Stat., and other responsibilities assigned from time to time by the Town Council.

The auditor selection committee shall:

- **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 as may be determined by the committee to be applicable to its particular requirements.
- **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.
- **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.
- **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.
- **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. 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.

We recommend the following individuals be named as members of the Town's Auditor Selection Committee:

1. Mayor Glenn Singer
2. Eric Fishman
3. Maria D. Guerra

Fiscal Impact:

None.