

STANDARD PROCEDURE	Number: <u>S410.21</u>
Aviation Authority	Effective: <u>05/20/20</u>
	Revised: <u>04/21/25</u>
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PURPOSE: To establish procedures for the competitive procurement of external audit services utilizing a Request for Proposals (RFP) solicitation process.

GENERAL: The Audit Committee will serve as the Auditor Selection Committee (ASC) to select the external auditor to perform the Authority's annual financial audit. The ASC meets to establish evaluation criteria and to evaluate and rank responses to an RFP for external audit services. The ASC will present their ranking and recommendation to the Board of Directors (Board) for approval. These actions are considered to be formal actions and will take place in public in accordance with Florida's Government-in-the-Sunshine Law (Sunshine Law), Chapter 286, Florida Statutes and Chapter 218.391, Florida Statutes.

PROCEDURES:

Procurement is responsible for the coordination of all solicitations utilizing an RFP for external audit services.

A. Procurement

1. Contract expiration notification to affected departments will be made in accordance with Standard Procedure S410.04, Request for Qualifications and Proposals and Invitation to Negotiate Solicitations.
2. Prepare, advertise, and coordinate all solicitation documents in accordance with Standard Procedure S410.04, Request for Qualifications and Proposals and Invitation to Negotiate Solicitations.

B. ASC

ASC selects the top three ranked responses and makes recommendation for award to the Board for approval.

1. ASC Composition

The ASC will be structured as follows:

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- a. A minimum of three members consisting of members of the Audit Committee as established in P104, Audit Committee.
- b. Legal Affairs will serve in an advisory capacity to the ASC on legal matters and matters of process and procedure.
- c. The ASC may appoint an Advisory Team to perform a detailed evaluation and analysis of the qualified responses to the RFP for external audit services. The ASC will assume all responsibilities of the Advisory Team should they choose not to appoint an Advisory Team.

2. ASC Member Guidelines

- a. The Procurement Agent (PA) will provide ASC members a copy of the Technical Evaluation Scoring and Ranking Guidelines as detailed in Standard Procedure S410.04, a copy of this Standard Procedure, a copy of Policy P410, Procurement, and Letter to Technical Evaluation Committee Member including the incorporated Technical Evaluation Committee Agreement (Agreement) as detailed in Standard Procedure S410.04 for review and execution. Execution of the Agreement is confirmation of ASC membership. The Agreement states the requirements and prohibitions of the Authority policies and procedures relating to the Authority Cone of Silence, Standards of Ethical Conduct, and the Sunshine Law. Members should disclose any potential conflict of interest to the Assistant General Counsel, Business Diversity, who will determine if a conflict exists. Committee members will not receive responses submitted to the RFP until the Agreement is executed.
- b. The ASC may ask any or all respondent(s) to make a presentation or may forgo presentations and make recommendation for selection and award.
- c. All ASC members have one vote.

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C. Advisory Team

Advisory Team evaluates responses, documents strengths and weaknesses, and scores responses for review by the ASC.

1. Advisory Team Composition

Each Advisory Team will be structured as follows:

- a. A minimum of three members with a broad base of experience that relates to external audit services. If possible, it is desired that the Advisory Team not exceed six members unless more members are needed to achieve a broad base of experience.
- b. Two members of the Advisory Team shall consist of the following from the Authority:
 - i. Vice President of Finance or designee
 - ii. Director of Internal Audit or designee
- c. May include members from outside the Authority.
- d. Where possible, should not include individuals who directly report to other members of the Advisory Team.
- e. May not include the Chief Executive Officer (CEO) and personnel within Procurement, except under special circumstances where those individuals are needed in order to obtain the necessary expertise.
- f. Legal Affairs will not serve on the Advisory Team, but will serve in an advisory capacity to the Advisory Team on legal matters and matters of process and procedure.
- g. The Vice President of Procurement may appoint technical experts to attend the Advisory Team meetings as non-voting members. Technical experts

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may participate in Advisory Team deliberations and answer specific technical related questions from the Advisory Team members.

- h. No one department will have a majority number of Advisory Team members.
- i. The Vice President of Procurement will present to the ASC for approval the recommended individuals to serve on the Advisory Team.

2. Advisory Team Member Guidelines

- a. Advisory Team members will be recommended by the Vice President of Procurement and approved by the ASC.
- b. The PA will provide Advisory Team members a copy of the Technical Evaluation Scoring and Ranking Guidelines as detailed in Standard Procedure S410.04, a copy of this Standard Procedure, a copy of Policy P410, Procurement, and Letter to Technical Evaluation Committee Member including the incorporated Technical Evaluation Committee Agreement (Agreement) as detailed in Standard Procedure S410.04 for review and execution. Execution of the Agreement is confirmation of Advisory Team membership. The Agreement states the requirements and prohibitions of the Authority policies and procedures relating to the Authority Cone of Silence, Standards of Ethical Conduct, and the Sunshine Law. Members should disclose any potential conflict of interest to the Assistant General Counsel, Business Diversity, who will determine if a conflict exists. Failure to strictly adhere to the Authority Cone of Silence, Ethical Conduct, and/or the Sunshine Law will result in appropriate disciplinary action. Advisory Team members will not receive responses submitted to the RFP until the Agreement is executed.
- c. All Advisory Team members have one vote.

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D. Evaluation of Responses

1. The PA will:

- a. Review responses for completeness, exceptions, technical omissions, irregularities, and responsiveness.
- b. Resolve all curable exceptions, omissions and irregularities with the respondents.
- c. Clarify response information as requested by the ASC and/or Advisory Team members.
- d. Check respondent references, as applicable, to include assembling reference questions, transmitting the questions, compiling the results and providing the information to the ASC and/or Advisory Team members.
- e. Develop all evaluation documentation.
- f. Oversee and coordinate the ASC and/or Advisory Team meetings and respondent interviews, demonstrations and/or presentations.
- g. Prepare minutes of evaluation meetings including interviews, demonstrations and/or presentations.
- h. Record interviews, demonstrations, presentations, and negotiations.
- i. Evaluate pricing when pricing evaluation is based on a mathematical calculation.

2. The Advisory Team will:

- a. Review responses for compliance with minimum qualification requirements.

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- b. Collectively reach a consensus score of each evaluation criterion for each qualified response.
 - c. Collectively reach a consensus on documented strengths and weaknesses for each evaluation criterion for each qualified response.
 - d. Present the Advisory Team's analysis and ranking to the ASC.
 3. The ASC will:
 - a. Vote on the final ranking, taking into consideration the responses, the Advisory Team's analysis for each qualified response, and the Advisory Team's recommended ranking.
 - b. Present recommendation to the Board based on majority vote.
 4. The Business Diversity Manager will:

Review responses for minority business participation compliance with respect to the expectancy requirements, as applicable.
 5. General evaluation guidelines:

Detailed scoring and ranking instructions are provided in the Technical Evaluation Scoring and Ranking Guidelines contained in Standard Procedure S410.04.

 - a. Scoring approaches will be consistent for all responses. The ASC and Advisory Team's judgment must be based on facts as presented in the response.
 - b. If the short listing process is included in the RFP, the Vice President of Procurement will determine the short listed firms, in accordance with Standard Procedure S410.04, prior to conducting interviews, presentations, or demonstrations.

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- c. Advisory Team members will score responses based on the evaluation criteria set forth in the RFP. ASC members will rank responses based on the evaluation criteria set forth in the RFP. Clarification of information contained in a response may be used in the final evaluation scoring.
- d. In the event an interview, demonstration or presentation provides information that clarifies an Advisory Team member's understanding of a response, the Advisory Team member may ask to re-evaluate the technical scoring for the associated evaluation criterion. The interviews, demonstrations or presentations may also be scored as its own category that forms part of the total technical scoring. New information introduced by a respondent during the evaluation will not be considered. Determination of information as new or clarified will be the sole responsibility of the PA, who may consult with the Vice President of Procurement and Legal Affairs, as necessary.

E. Evaluation Approval Process

The PA will:

1. Upon conclusion of the Advisory Team's analysis, meet with the Vice President of Procurement to review the results.
2. Coordinate debriefing meeting(s) with the Director of Internal Audit, Director and Vice President of Finance, Chief Financial Officer, Legal Affairs and the CEO to review the Advisory Team's analysis. If necessary the PA may invite one member of the Advisory Team to debriefing meeting(s).

The Advisory Team will:

1. Present the Advisory Team's analysis to the ASC.

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The ASC will:

1. Make a recommendation to the Board for selection and award.

F. Board Action

1. At a scheduled meeting of the Board, the ASC Chairman or designee will present the Board with a recommendation from the ASC for selection and award. The Board may ask the highest ranked respondent(s) to make a presentation or may forgo presentations and make a selection and award.

APPROVED: 

DATE: 4/21/25