

**GREATER BOCA RATON BEACH & PARK DISTRICT**  
MINUTES OF THE MEETING OF THE SPECIAL AUDITOR SELECTION COMMITTEE  
Boca Raton City Hall  
201 W. Palmetto Park Road, Boca Raton Florida 33432  
August 2, 2021, at 11:07 a.m.

2021 Special Auditor Selection Committee Members present:

CRAIG F. EHRNST, Commissioner, Greater Boca Raton Beach & Park District  
LINDA DAVIDSON, Financial Services Director, City of Boca Raton-  
MICHAEL KALVORT, Recreation Services Director, City of Boca Raton

*Also present:*

SAMUEL GOREN, District Counsel  
BRIANN HARMS, Executive Director, Greater Boca Raton Beach & Park District

**CHANGES TO AGENDA:** No changes were made.

**PUBLIC REQUESTS:** No public requests were made.

**APPROVAL OF MINUTES OF PREVIOUS MEETINGS:**

**MOTION** was made by Michael Kalvort Linda Davidson and seconded by Linda Davidson to approve the minutes of the Special Auditor Selection Committee Meeting held on June 16, 2021.

**Discussion:**

**ROLL CALL VOTE**

Craig Ehrnst	Yes
Linda Davidson	Yes
Michael Kalvort	Yes

**MOTION UNANIMOUSLY APPROVED**

**MOTION** was made by Michael Kalvort and seconded by Linda Davidson to approve the minutes of the Special Auditor Selection Committee Meeting held on June 22, 2021.

**Discussion:**

**ROLL CALL VOTE**

Craig Ehrnst	Yes
Linda Davidson	Yes
Michael Kalvort	Yes

**MOTION UNANIMOUSLY APPROVED**

**REGULAR BUSINESS:**

**1. Review, Evaluate and Rank Firms**

Mr. Goren, District Counsel, reviewed the responsibilities of the Auditor Selection Committee, per Florida Statute 218.391, and stated that the Committee is in compliance with the Statute.

The District received three (3) proposals to the Auditing Services RFQ: Marcum LLP, Grau & Associates, and Nowlen, Holt & Miner. It was determined that all three firms were responsive to the RFP and provided the requested information. It was recommended that all three respondents will be interviewed.

Linda Davidson disclosed that Marcum LLP, the City's current Auditor, listed her as a reference. Counsel noted that this was not a legal conflict.

Interviews will take place on August 9, 2021, at the Swim & Racquet Center. The order for the interviews was determined randomly at the meeting:

1. Nowlen Holt & Miner
2. Grau & Associates
3. Marcum LLP

Each firm will have 30 minutes to give a presentation which will be followed by 15 minutes of Q & A. The following questions will be given to the three firms prior to the interview that should be addressed during the 30-minute presentation:

1. How will you assist the District with complying with Florida Statute 218.32, FS(2020) regarding XBRL reporting?
2. Will you be doing this remotely or in person? If doing any portion remotely, how will data be securely transmitted?
3. What additional services do you provide that may assist the District with grants or obtaining government subsidies?
4. Have you implemented or served a role in implementing any P3 (Public-Private Partnerships) projects with any special districts? If so, please provide details.
5. What is the typical deviation between proposed hours and actual hours to complete the audit?
6. Have you ever failed to meet an established timeline? If so, please explain.
7. Are there any impediments to completing audits on schedule?
8. How will you assist the District with any new GASB standards?

The Committee requested that the auditor and team who will be assigned to the District be present at the interview process.


**ADJOURNMENT:**

**MOTION** was made by Linda Davidson and seconded by Michael Kalvort to adjourn the meeting at 11:47 a.m.

**ROLL CALL VOTE**

Craig Ehrnst	Yes
Linda Davidson	Yes
Michael Kalvort	Yes

**MOTION UNANIMOUSLY APPROVED**

  
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Craig F. Ehrnst  
Commissioner, Greater Boca Raton Beach & Park District