
**BOARD OF COUNTY COMMISSIONERS
HILLSBOROUGH COUNTY
TAMPA, FLORIDA 33601**

BOARD POLICY - SECTION NUMBER 03.05.06.00

SUBJECT: **AUDITOR SELECTION**

EFFECTIVE DATE: January 21, 2009

SUPERSEDES: August 7, 1991

Purpose: The purpose of this policy is to establish the process for selecting the independent certified public accountants designated to conduct the annual county audit.

Policy: It is the policy of the BOCC that the County Administrator and the Clerk of Circuit Court will coordinate the auditor selection process. In accordance with applicable law, the selection process includes: (a) Preparing the request for proposals in draft form; (b) Creating and chairing an auditor selection committee that sets criteria, evaluates, ranks, and recommends, for BOCC approval, the responses to the request for proposal in order of qualifications; (c) Preparing an audit services agreement in draft form for review by a representative of the County Attorney's Office for compliance with statutory and legal requirements; and (d) negotiating an audit services agreement for BOCC approval. The auditor selection committee is hereby created and shall consist of one member from each of the five Constitutional Officers and the County Administrator. In addition, the Procurement Services Department will provide a "non-voting" member to facilitate the work done by this committee in accordance with Procurement Services policies and procedures.

Responsibilities: The County Administrator and the Clerk of Circuit Court will coordinate the auditor selection process in accordance with this policy, Florida Statutes 11.45, 218.39, 218.391, and/or other applicable statutes that may be in effect.

Approved by: Board of County Commissioners

Approval Date: January 21, 2009