

1 Introduced by the Finance Committee (Council Members Bowman, White,
2 Carlucci, Carrico, Morgan, Pittman and Salem) and amended by the
3 Finance Committee:
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6 **ORDINANCE 2023-91-E**

7 AN ORDINANCE PROVIDING FOR DETERMINATION OF
8 SATISFACTORY PERFORMANCE BY CARR, RIGGS AND
9 INGRAM, LLC IN CONDUCTING ANNUAL AUDITS FOR THE
10 CITY AND CERTAIN OTHER FUNDED PROGRAMS FOR THE
11 FISCAL YEARS ENDING SEPTEMBER 30, 2020 AND 2021;
12 APPROPRIATING \$7,800.00 FROM THE FINANCE AND
13 ADMINISTRATION DEPARTMENT, OFFICE OF THE
14 DIRECTOR - OTHER PROFESSIONAL SERVICES ACCOUNT
15 TO PROVIDE ADDITIONAL FUNDING TO ENGAGE CARR,
16 RIGGS & INGRAM, LLC FOR THE PROVISION OF
17 INDEPENDENT AUDIT SERVICES FOR ONE ADDITIONAL
18 ONE-YEAR PERIOD; APPROVING, AND AUTHORIZING
19 EXECUTION BY THE COUNCIL PRESIDENT, OR HIS
20 DESIGNEE, OF AN INDEPENDENT AUDITOR AGREEMENT
21 BETWEEN THE CITY AND CARR, RIGGS AND INGRAM,
22 LLC, OUTLINING THE TERMS AND CONDITIONS TO
23 ENGAGE SAID FIRM TO PROVIDE AN ANNUAL AUDIT OF
24 THE CITY AND CERTAIN OTHER FUNDED PROGRAMS FOR
25 ONE ADDITIONAL ONE-YEAR PERIOD UNDER THE SINGLE
26 AUDIT APPROACH; PROVIDING AN EFFECTIVE DATE.

27
28 **WHEREAS**, Section 5.11 of the Jacksonville City Charter requires
29 the Council to provide for an annual independent audit, certified by
30 an unqualified opinion, of the accounts and financial transactions
31 of the consolidated government; and

1 **WHEREAS**, Section 102.116, *Ordinance Code*, requires the use of
2 requests for proposal to select the auditor to perform the annual
3 independent audit of the City and any electing independent agency;
4 and

5 **WHEREAS**, Carr, Riggs and Ingram, LLC, submitted a proposal to
6 the City and was the highest ranked audit firm meeting or exceeding
7 the specification; and

8 **WHEREAS**, pursuant to Ordinance 2020-229-E, the Council
9 authorized and approved a contract with Carr, Riggs and Ingram, LLC
10 for the provision of auditing services for the three fiscal years
11 ending September 30, 2020, 2021 and 2022, with the option for two
12 one-year renewals upon satisfactory performance as determined by the
13 Finance Committee; and

14 **WHEREAS**, the Finance Committee hereby determines the performance
15 of Carr, Riggs and Ingram, LLC to be satisfactory as outlined herein
16 and recommends the City Council engage said independent auditor for
17 one additional one-year period to provide an annual audit of the City
18 and certain other funded programs for the fiscal year ending September
19 30, 2023; now therefore

20 **BE IT ORDAINED** by the Council of the City of Jacksonville:

21 **Section 1. Determination of Satisfactory Performance.** The
22 Finance Committee hereby finds that Carr, Riggs and Ingram, LLC, has
23 satisfactorily performed as the Independent Auditor for the
24 consolidated government for the two fiscal years ending September 30,
25 2020 and 2021 and is currently performing the audit for the fiscal
26 year ending September 30, 2022.

27 **Section 2. Appropriation.** For the 2022-2023 fiscal year,
28 within the City's budget, there are hereby appropriated the indicated
29 sum(s) from the account(s) listed in subsection (a) to the account(s)
30 listed in subsection (b):

31 (The account information is attached hereto as **Exhibit 1**, and

1 incorporated herein by this reference)

2 (a) Appropriated from:

3 See attached **Exhibit 1** \$7,800.00

4 (b) Appropriated to:

5 See attached **Exhibit 1** \$7,800.00

6 (c) **Explanation of Appropriation** - The funding above is an
7 appropriation of \$7,800.00 from the Finance and
8 Administration Department, Office of the Director - Other
9 Professional Services account to Carr, Riggs & Ingram, LLC
10 for the provision of independent audit services to perform
11 an annual audit of the City and certain other funded
12 programs for the fiscal year ending September 30, 2023.
13 This funding is in addition to the amount included in the
14 fiscal year 2022-2023 budget in order to fully fund a 10%
15 increase in the contractual amount of \$335,000 for the
16 fiscal year ending September 30, 2022 to a total of \$368,500
17 for the fiscal year ending September 30, 2023.

18 **Section 2. Purpose.** The purpose of this appropriation is
19 to provide funding to exercise the City's first of two renewal
20 options to engage Carr, Riggs and Ingram, LLC to conduct an
21 independent audit for the fiscal year ending September 30, 2023.

22 **Section 3. Approval and Authorization to Execute Agreement**
23 **to Engage Independent Auditor for Fiscal Year 2022-2023 Audit.** The
24 Council hereby approves and authorizes the Council President or his
25 designee to execute the Independent Auditor Agreement between the
26 City and Carr, Riggs and Ingram, LLC, in substantially the form placed
27 **On File** with the Legislative Services Division (the "Agreement").
28 The independent auditor is hereby engaged to perform an audit of the
29 accounts and transactions of the City for the 2022-2023 fiscal year
30 ending September 30, 2023 in accordance with the terms of the
31 Agreement.

1 **Section 4. Effective Date.** This Ordinance shall become
2 effective upon signature by the Mayor or upon becoming effective
3 without the Mayor's signature.

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5 Form Approved:

6
7 /s/ Mary E. Staffopoulos

8 Office of General Counsel

9 Legislation Prepared By: Mary E. Staffopoulos

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