

1 Introduced by the Finance Committee (Council Members Howland, White,
2 Arias, Carrico, Gaffney, Jr., Lahnen and Pittman):
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5 **ORDINANCE 2023-673**

6 AN ORDINANCE PROVIDING FOR DETERMINATION OF
7 SATISFACTORY PERFORMANCE BY CARR, RIGGS AND
8 INGRAM, LLC IN CONDUCTING ANNUAL AUDITS FOR THE
9 CITY AND CERTAIN OTHER FUNDED PROGRAMS FOR THE
10 FISCAL YEARS ENDING SEPTEMBER 30, 2020, 2021 AND
11 2022; APPROVING, AND AUTHORIZING EXECUTION BY
12 THE COUNCIL PRESIDENT, OR HIS DESIGNEE, OF AN
13 INDEPENDENT AUDITOR AGREEMENT BETWEEN THE CITY
14 AND CARR, RIGGS AND INGRAM, LLC, OUTLINING THE
15 TERMS AND CONDITIONS TO ENGAGE SAID FIRM TO
16 PROVIDE AN ANNUAL AUDIT OF THE CITY AND CERTAIN
17 OTHER FUNDED PROGRAMS FOR ONE ADDITIONAL ONE-
18 YEAR PERIOD FOR THE FISCAL YEAR ENDING SEPTEMBER
19 30, 2024 UNDER THE SINGLE AUDIT APPROACH;
20 PROVIDING FOR THE INDEPENDENT AUDITOR'S FEE AND
21 HOURS TO BE PROVIDED BY THE COUNCIL AUDITOR'S
22 OFFICE; PROVIDING AN EFFECTIVE DATE.
23

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

28 **WHEREAS,** Section 102.116, *Ordinance Code*, requires the use of
29 requests for proposal to select the auditor to perform the annual
30 independent audit of the City and any electing independent agency;
31 and

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

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

10 **WHEREAS**, pursuant to Ordinance 2023-91-E, the Finance
11 Committee determined the performance of Carr, Riggs and Ingram, LLC
12 in providing independent auditing services for the City to be
13 satisfactory and the Council authorized a one-year renewal of the
14 contract with Carr, Riggs and Ingram, LLC for audit services for the
15 fiscal year ending September 30, 2023, with one final one-year renewal
16 option remaining; and

17 **WHEREAS**, the Finance Committee hereby determines the
18 performance of Carr, Riggs and Ingram, LLC continues to be
19 satisfactory as outlined herein and recommends the City Council engage
20 said independent auditor for one additional one-year period to provide
21 an annual audit of the City and certain other funded programs for the
22 fiscal year ending September 30, 2024; now therefore

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

24 **Section 1. Determination of Satisfactory Performance.** The
25 Finance Committee hereby finds that Carr, Riggs and Ingram, LLC, has
26 satisfactorily performed as the Independent Auditor for the
27 consolidated government for the fiscal years ending September 30,
28 2020, 2021 and 2022 and is currently performing the audit for the
29 fiscal year ending September 30, 2023.

30 **Section 2. Approval and Authorization to Execute Agreement**
31 **to Engage Independent Auditor for Fiscal Year 2023-2024 Audit.** The

1 Council hereby approves and authorizes the Council President, or his
2 designee, to execute the Independent Auditor Agreement between the
3 City and Carr, Riggs and Ingram, LLC, in substantially the form placed
4 **On File** with the Legislative Services Division (the "Agreement").
5 The independent auditor is hereby engaged to perform an audit of the
6 accounts and transactions of the City for the 2023-2024 fiscal year
7 ending September 30, 2024 in accordance with the terms of the
8 Agreement.

9 **Section 3. Independent Auditor's Fee.** The City agrees to
10 pay the Carr, Riggs and Ingram, LLC the fees for their services for
11 the fiscal year ending September 30, 2024, as stated in the Agreement.
12 For the fiscal year ending September 30, 2024, the fee will not exceed
13 \$405,350. To the extent practicable, the Council Auditor's Office
14 will provide the independent auditor a maximum of up to six hundred
15 (600) hours for the audit of the fiscal year ending September 30,
16 2024. The total maximum fee payable to Carr, Riggs and Ingram, LLC
17 shall not be reduced by reason of such services furnished by the
18 Council Auditor's Office.

19 **Section 4. Effective Date.** This Ordinance shall become
20 effective upon signature by the Mayor or upon becoming effective
21 without the Mayor's signature.

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23 Form Approved:

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25 /s/ Mary E. Staffopoulos

26 Office of General Counsel

27 Legislation Prepared By: Mary E. Staffopoulos

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