

1 Introduced by the Finance Committee (Council Members Bowman, White,
2 Carlucci, Carrico, Morgan, Pittman and Salem):

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5 **ORDINANCE 2023-91**

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

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

31 **WHEREAS**, Section 102.116, *Ordinance Code*, requires the use of

1 requests for proposal to select the auditor to perform the annual
2 independent audit of the City and any electing independent agency;
3 and

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

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

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

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

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

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

30 (The account information is attached hereto as **Exhibit 1**, and
31 incorporated herein by this reference)

1 (a) Appropriated from:
2 See attached **Exhibit 1** \$7,800.00

3 (b) Appropriated to:
4 See attached **Exhibit 1** \$7,800.00

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

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

21 **Section 3. Approval and Authorization to Execute Agreement**
22 **to Engage Independent Auditor for Fiscal Year 2022-2023 Audit.** The
23 Council hereby approves and authorizes the Council President or his
24 designee to execute the Independent Auditor Agreement between the
25 City and Carr, Riggs and Ingram, LLC, in substantially the form
26 attached hereto as **Exhibit 2** and incorporated herein by this reference
27 (the "Agreement"). The independent auditor is hereby engaged to
28 perform an audit of the accounts and transactions of the City for the
29 2022-2023 fiscal year ending September 30, 2023 in accordance with
30 the terms of the Agreement.

31 **Section 4. Effective Date.** This Ordinance shall become

1 effective upon signature by the Mayor or upon becoming effective
2 without the Mayor's signature.

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4 Form Approved:

5

6 /s/ Mary E. Staffopoulos

7 Office of General Counsel

8 Legislation Prepared By: Mary E. Staffopoulos

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