

MINUTES
CITY COUNCIL MEETING
August 24, 2021
3000 Bellemead Drive, Daytona Beach Shores, FL 32118

1. CALL TO ORDER BY MAYOR

Present: Mayor Nancy Miller, Councilmember Richard Bryan, Councilmember Richard Frizalone, Vice Mayor Mel Lindauer, Councilmember Michael Politis

Staff: City Manager Michael T. Booker, City Clerk Cheri Schwab, City Planner Stewart Cruz, and Finance Director Kurt Swartzlander

2. NEW BUSINESS:

A. 4:00 pm Presentation from Carr, Riggs & Ingram

Partners Debbie Goode and Yvonne Clayborne provided background on their firm. The engagement team was introduced to the council. The firm has been performing the annual audit for the past few years and would like to continue. They have past knowledge and background of the city, which can be an advantage over other firms. They utilize Smartsheet to enable a paperless audit and free up staff time. The firm hoped to provide continuity with a fresh perspective. CMBR Bryan inquired how they determined the fee amount. The response was a number of factors that included the number of funds and organizational structure. Vice Mayor Lindauer was concerned that a few members of the engagement team were not licensed CPAs. It was explained that the members were in the process of obtaining their license.

B. 4:30 pm Presentation from James Moore

Partners Zach Chalifour and James Halleran provided background on their firm. They are local to Volusia County and currently perform the audit for 7 local cities and the County of Volusia. The firm used to perform the audit for the city for many years in the 90's and early 2000. It was stated that everyone on the engagement team held a CPA license and had a minimum of five years of experience. They would provide a multi-partner approach with year-round accessibility. Mr. Halleran provided recent actions that the council had taken that have placed the city in a good financial position. CMBR Bryan inquired how the fee was determined and the response was various factors, such as the number of funds and how the city was debt free.

C. 5:00 pm Presentation from McDirmit Davis

Tammy Campbell spoke for the firm. She introduced the engagement team, noting the firm had been in Central Florida for over 30 years. Everyone on the team is a licensed CPA and there would be no fee for travel. She explained that their fee included emails and phone calls. They utilize paperless audit software with secure file sharing. CMBR Bryan inquired how the fee was determined. Ms. Campbell explained that she estimated the amount of time

to perform the audit and the number of funds.

The council, acting as the Audit Selection Committee, discussed the three firms and their presentations. Many were very impressed with James Moore and the background and details that they included regarding recent financial activities. It was stated that Carr Riggs & Ingram could have provided more personal facts. Each member stated how they ranked the firms for the record. Everyone ranked James Moore in first place.

COMMITTEE MEMBER RICHARD BRYAN moved, seconded by COMMITTEE MEMBER RICHARD FRIZALONE to recommend to the City Council the firm of James Moore and Company at the proposed rates to provide the annual financial audit and directed staff to negotiate a contract with them.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Councilmember Richard Bryan, Councilmember Richard Frizalone, Vice Mayor Mel Lindauer, Councilmember Michael Politis

3. ADJOURNMENT:

The meeting ended at 5:35 pm.

**MAYOR
NANCY MILLER**

**CITY MANAGER
MICHAEL T. BOOKER**

ATTEST:

CITY CLERK, CHERI SCHWAB