

CHARTER

HERONS GLEN RECREATION DISTRICT

The Auditor Selection ad hoc Committee is established in accordance with Florida Statutes. The auditor selection law, establishes required procedures for the selection of auditors to perform the annual financial audit of the District.

The primary purpose of the committee is to assist the Board of Supervisors in selecting an auditor to conduct the annual financial audit required in s. **218.39**

1. The auditor selection committee for a special district, must consist of at least three members, one of which must be a member of the Board of Supervisors and who must serve as the committee Chair.
2. Section 218.391(3), Florida Statutes, establishes the duties of the auditor selection committee to include:
 - a. Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
 - b. Public announcement of an RFP.
 - c. Provision of interested firms with the RFP.
 - d. Evaluation of proposals provided by qualified firms.
 - e. Ranking and recommendation in order of preference of no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.
3. The Committee will use State of Florida Auditor General Guidance, dated September 2021.
4. The Committee will make final recommendation on selection of the Auditor in October 2024.