

**POLK TRANSIT
BOARD OF DIRECTORS MEETING**

County Administrative Building - County Commission Chambers
330 West Church Street, Bartow, FL

**September 1, 2017
8:30am**

	<u>Action Required</u>
Call to Order	
• Roll Call	
1. Approval of Minutes	
• May 15, 2017, Board of Director Meeting Minutes	Approval
2. Public Comments (20 Minute limit at 3 minutes per individual)	None
3. Finance / David Persaud	
(a) PTA Financials June 30, 2017	Informational
(b) Proposed Operating Budget FY 2017-2018	Approval
(c) Selection of the Independent Auditor for the Polk Transit Authority (PTA), in accordance with Florida Statutes Section 218.391	Approval
4. Public Comments (20 Minute Limit at 3 minutes per individual)	None
5. Other Business	TBD
6. Board Members Comments	TBD
Adjournment	

POLK TRANSIT
BOARD OF DIRECTORS MEETING
SEPTEMBER 1, 2017
AGENDA ITEM #1

Agenda Item: **Approval of May 15, 2017, Board of Directors Meeting Minutes.**

Presenter: Marcy Harrison

Recommended Action: Board approve the May 15, 2017, Board of Directors Meeting Minutes.

Summary: **The Polk Transit Authority Board of Directors Meeting minutes for May 15, 2017, summarizes agenda items covered during that meeting.**

Attachments: May 15, 2017, Board of Directors Meeting Minutes

POLK TRANSIT AUTHORITY
BOARD OF DIRECTORS
MEETING MINUTES
May 15, 2017

Directors:

Town of Dundee Commissioner Willie Quarles
Polk County Commissioner John E. Hall
City of Winter Haven Commissioner Steven M. Hunnicutt – **Chairman**
Polk County Commissioner George M. Lindsey, III
City of Lakeland Commissioner Phillip Walker
City of Lakeland Commissioner Don Selvage
City of Lake Wales Mayor Eugene Fultz – **Vice Chairman**
Polk County Commissioner Bill Braswell

Executive Director: Tom Phillips
Attorneys: Tim Darby
Administrative Assistant: Marcy Harrison

Call to Order

1:00 pm Chairman Steven Hunnicutt

Roll Call

Present

Commissioner Hunnicutt
Commissioner Walker
Commissioner Hall
Commissioner Quarles
Commissioner Don Selvage
Commissioner Fultz
Commissioner Lindsey
Commissioner Braswell

Excused Absence

Agenda Item #2 – Public Comments

None at this time

Agenda Item #3 – Financials / David Persaud

a. PTA Financial -



FY 2017
MONTHLY FINANCIAL STATEMENT
MONTH OF MAR 2017

	Month				Year to date				Adopted Annual Budget
	Actual	Budget	Variance		Actual	Budget	Variance		
			\$'s	%			\$'s	%	
REVENUES (BY SOURCE):									
Reserve	\$ -	\$ 142	\$ (142)	-100%	\$ -	\$ 850	\$ (850)	-100%	\$ 1,700
	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
TOTAL REVENUES	\$ -	\$ 142	\$ 142		\$ -	\$ 850	\$ (850)	0.0%	\$ 1,700
ELIGIBLE EXPENSES:									
Operating Costs - Contracted Service	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Salaries	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Employee Benefits	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Professional & Technical Services	\$ -	\$ -	\$ -	0%	\$ 443	\$ -	\$ 443	0%	\$ 1,000
Materials & Supplies	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Utilities/Telephone	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Dues & Subscriptions	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Education/Training/Meeting/Travel	\$ -	\$ 17	\$ (17)	-100%	\$ -	\$ 100	\$ (100)	-100%	\$ 200
Office Expense	\$ 6	\$ 42	\$ (35)	-85%	\$ 45	\$ 250	\$ (205)	-82%	\$ 500
Advertising & Promotion	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Leases & Rentals	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
Contingency	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%	\$ -
TOTAL ELIGIBLE EXPENSES:	\$ 6	\$ 58	\$ (52)	-89%	\$ 489	\$ 350	\$ 139	39.6%	\$ 1,700
Ending Cash Balance C/F									\$ -

“Approval of March PTA Financials FY2017”

MOTION CARRIED UNANIMOUSLY

b. The Polk Transit Authority fiscal year ending September 30, 2016 Unaudited Financial Statement is provided herewith. The report is unaudited as requested by the Polk Transit Authority Board in light of no operational financial activities and to not incurred the cost of auditing services. This report is permissible under Florida Statues Section 218.39 with entities with revenues/expenses less than \$50,000 annually.

This is the second year the Authority’s Financial Statement is unaudited, as well as the final year per Florida Statues.

The Authority’s September 30, 2017 Financial Statement has to be audited and the District will ensure the Authority is in compliance with an Audited Financial Statement.

“Approval of the unaudited financial statement ending September 30, 2017”

MOTION CARRIED UNANIMOUSLY

Agenda Item #4 – TPO / Diane Slaybaugh

Diane Slaybaugh has requested from the board approval on the Intergovernmental Coordination & Review and Public Transportation Coordination Joint Participation Agreement. (see attached)

“Approval of the Intergovernmental Coordination & Review and Public Transportation Coordination Joint Participation Agreement”

MOTION CARRIED UNANIMOUSLY

Agenda Item #5 – Public Comment

None at this time

Agenda Item #6 – Other Business

None at this time

Agenda Item #7 – Board Member Comments

None at this time

Adjournment

1:20 pm

Approved this 15th day of May, 2017

Chairman – Commissioner Hunnicutt

Minutes Taker – Marcy Harrison

POLK TRANSIT
BOARD OF DIRECTORS MEETING
SEPTEMBER 1, 2017
AGENDA ITEM #2

Agenda Item: **Public Comments**

Presenter: TBD

Recommended

Action: The Board Chair apply Board Policy of a 3 minute limit for each speaker with the Chair having the latitude to permit a time extension on a case by case bases

Summary: Open forum for the public to address any comments, questions, or concerns to the Board of Directors.

Attachments: None

POLK TRANSIT AUTHORITY
BOARD OF DIRECTORS MEETING
SEPTEMBER 1, 2017
AGENDA ITEM #3(a)

Agenda Item: Financial Statement

Presenter: David Persaud, Chief Financial Officer

Recommended
Action:

None

Summary: Oral Presentation

Attachments: Financial Statement June 30, 2017

Polk Transit Authority FY 2017-18 Proposed Budget

Revenue and Expense Summary

The proposed budget for Revenues consists of Reserves, \$8,600. The reserve balance is estimated at \$53,819 at 9/30/17 and \$45,219 at 9-30-2018.

The proposed budget for expenses for FY 2018 totaled \$8,600 and consists of \$1,000 for legal fees, office/misc. expenses totaling \$500 special service district dues \$200 and audit fees \$6,900. The Authority was excluded for the 9-30-2015 and 9-30-2016 audit. A two-year exclusion due to no financial activities and below the Audit threshold excluding an audit. However the 9-30-2017 financials must be audited.

Since there are no fares or grant revenues, the budgetary activities since FY 2016 has been reduced significantly with no operational activity.

PTA Financial Trends

- 2009- Initial funding of \$425,000
- 2010- Advertising for the November 2010 referendum
- 2011- JARC grant received , route operations started
- 2013- Last year for JARC grant funding
- 2014- Grant from PCTS for \$50,000
- 2015-17 - No Transit Activities

PTA Expense Trends

- 2009- Initial funding received
- 2010- Preparation for November 2010 referendum
- 2010- Creation of master strategic plan and public communications plan later replaced with the 'My Ride" transit development plan.
- 2011- JARC grant received, route operations started in August 2011
- 2012- First full year of route operations under JARC grant
- 2013- Last year for JARC grant and Transit expenses
- 2014-17 – No Transit Operations, only administrative cost.

Proposed Budget

The Proposed Budget is being presented to the PTA Board for approval on September 1, 2017 at 9:00AM.

POLK TRANSIT AUTHORITY
BOARD OF DIRECTORS MEETING
SEPTEMBER 1, 2017
AGENDA ITEM #3(b)

Agenda Item: PTA Proposed Operating Budget
FY 2017-18 Budget

Presenter: David Persaud, CFO
Tom Phillips, Executive Director

Recommended
Action: Presentation to the Board FY 2017-18 Proposed Budget

Summary: Proposed Operating Budget is included.

The proposed budget for the Authority is included herewith with revenues and expenses balanced for a total budget of \$8,600. The budget is balanced with funding for operations using fund balance reserve of \$8,600.

A summary level description of the revenues and expenses are also included.

Attachment: See attached Proposed Operating Budget

Polk Transit Authority

FY 2017-2018

Proposed Budget



Proposed Budget
Fiscal Year 2017-18

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted Budget	FY 2018 Proposed Budget
REVENUES (BY SOURCE):					
Polk County BoCC	50,000	0			
LAMTD	0	0			
FTA - JARC		0			
FAREBOX	0	0			
Reserve			0	1,700	8,600
TOTAL RESERVES	50,000	0	0	1,700	8,600
EXPENSES:					
Salaries	0	0			
Employee Benefits	0	0			
Advertising	0	0			
Professional & Technical Services	42,001	11,324	1,263	1,000	7,900
Other Services - Operational Contract Costs □	0	0	0		
Materials & Supplies		0	0		
Utilities/Telephone	0	0	0		
Dues & Subscriptions	175	175	175	200	200
Education/Training/Meeting/Travel	140	0	0	0	0
Office Expense	4,231	91	58	500	500
Advertising & Promotion	0	0	0		
Leases & Rentals	0	0	0		
TOTAL EXPENSES:	46,547	11,590	1,496	1,700	8,600
Change in NET Position	-3,453	-11,590	1,496	1,700	8,600
Reserve Beginning Year	65,152	68,605	57,015	55,519	53,819
Reserve End of Year	68,605	57,015	55,519		
Ending Reserve	68,605	57,015	55,519	53,819	45,219

POLK TRANSIT AUTHORITY
BOARD OF DIRECTORS MEETING
SEPTEMBER 1, 2017
AGENDA ITEM # 3(c)

Agenda Item: Selection of the Independent Auditor for the Polk Transit Authority (PTA), in accordance with Florida Statutes Section 218.391.

Presenter: Commissioner Don Selvage, Finance Committee Chairman

Recommended

Action: The PTA Board appoints member to the Audit Committee for the selection of the PTA's Independent Auditor. Board member, City Commissioner Don Selvage was appointed to the Audit Committee and to the lead in selection process.

Summary: The PTA is required to have an annual audit per Florida Statutes Section 218.39 conducted by an Independent Certified Public Accountant. The Audit Committee is responsible for the Selection of that Auditor. The PTA must select an Auditor to audit the Fiscal Year End, September 30, 2017 Financial Statements.

Auditor Selection Guidelines:

Florida Statutes Section 218.391 Auditor Selection procedures:

1. The Polk Transit Authority is required by Florida Statutes to use the auditor selection procedures when selecting auditor to conduct the annual financial audit.
2. The District issued a Request for Proposal on July 07, 2017 for an Independent Auditor to audit the District and PTA financial statement annually.
3. Each special service district shall establish an audit committee. The primary purpose of the audit committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in Florida Statutes 218.391, however, the audit committee may serve other audit oversight purposes as determined by the district governing body. The public shall not be excluded from the proceedings in the audit selection process.
4. District Staff provided the Audit Committee with technical and procurement assistance along with an evaluation plan.
5. Determining of the most technically qualified firm, within the District's budget was determined by the Audit Committee through a review of the offers received in response to the PTA's External Audit RFP 17-021.

AGENDA ITEM # 3 (c) – CONT.

6. As per the Award Analysis (attached):
 - a. Twenty-two firms viewed the solicitation,
 - b. Six offers responded
 - c. All firms were found responsive
 - d. All firms were evaluated both technically and in price with the higher weight given to the technical review.
7. The Evaluation Summary is as follows:

TECHNICAL & PRICE SUMMARY SHEET					
Offeror	Total Price (Base + Opt)	Price Points (300 possible points)	Technical Points (700 possible points)	Total Price + Technical Points	Ranking
Mauldin & Jenkins	\$ 190,500.00	300	608	908	1
Berman Hopkins & Wright	\$ 270,000.00	212	652	863	2
Cherry Bekaert LLP	\$ 259,850.00	220	633	853	3

Attachments: Contract Award Analysis and Summary Sheet,
F.S. Section 218.391 Auditor Selection Procedures

Date: August 11, 2017

To: Finance Committee, Chairman Don Selvage

From: David Persaud, CFO

cc: Tom Phillips

Subject: Audit Selection Guidelines for LAMTD and PTA Annual Audit Contract for fiscal years 9/30/ 2017 through 9/30/2021

F.S. 218-391 – For LAMTD Audit Committee Members

Each local governmental entity is required to use audit selection procedures when selecting an auditor to conduct the annual financial audit in accordance with F.S. 218.391.

- The governing body of the special district shall establish an Audit Committee. The primary purpose of the audit committee is to assist the governing body in selecting an auditor to conduct the annual financial audit as required in F.S. 218-391. The public shall not be excluded from the proceedings.
- The Audit Committee is responsible for:

Establishing factors to use for the evaluation of audit services to be provided by a certified public accounting firm. Such factors include, but not limited to:

1. Ability of personnel
2. Experience
3. Ability to furnish the required services
4. Other such factors deemed by the committee to be applicable to its particular requirements
5. Publicly announce requirements for proposals (RFP for Audit Services issued on 07/07/2017)
6. Provide inventory forms with a request for proposal
7. Evaluate proposals provided by qualified firms.

If compensation is one of the factors established pursuant to the RFP, it shall not be the sole or predominant factor used to evaluate proposers. (The RFP including compensation or % of the requirements for evaluation.)

8. Rank and recommend in order of preference no fewer than three (3) firms deemed to be the most qualified to perform the required services.

The documents that follows on the next pages are provided to guide in the evaluation process as noted on the RFP for audit services.

EVALUATION DETAILS
 For
 Auditing Services RFP 17-021

Firm Name/Address		
TECHNICAL CRITERIA	Weight Assigned (points)	Scores (points)
1. Introduction submittals (Responsiveness to RFP)	25	
2. <u>QUALIFICATIONS OF THE FIRM/TEAM</u>		
a) Personnel Qualifications	80	
b) Personnel Experience	90	
c) Ability of Personnel	50	
d) The Proposal specify, in concrete language, that key personnel have education and experience in the type of work that the audit entails	45	
e) The experience explained in terms of specific audit engagements	30	
f) The continuing professional education of key personnel explained in detail	30	
g) The proposal specify that the government entity must be notified in writing of changes in key personnel	50	
Subtotal	375	
3. <u>PROJECT APPROACH, WORK PLAN</u>		
Ability to furnish required services (1 and 2) below		
1) Government/Transit work experience	40	
2) Previous audit assignment with similar work related matter (e.g. Govt., Transit)	30	
3) The Auditors understanding of the LAMTD system of accounting obtained through prior experience or discussion with appropriate LAMTD officials.	30	
4) The prior experience and reputation of the Auditor in auditing governmental units similar to the LAMTD.	30	
5) Ability to complete the audit and submit the financial statements and auditors reports to the LAMTD by the required deadline.	50	
6) Audit Approach, Work plan, time and staff onsite, electronic capabilities, responsiveness and availability.	60	
7) The proposal contain a sound technical plan and a realistic estimate of time required to complete the audit	30	
8) The proposal show the bidder's intention to start the audit when required and complete the audit in a timely fashion	30	
Subtotal	300	
Grand total	700	

EVALUATION SUMMARY

For
 Auditing Services RFP 17-021
 Issued July 07, 2017

Section 5.10 Evaluation of Offers and Selection Procedure

	Criteria (Technical)	Weight (Technical Points)	Remarks
1	Introduction & Submittals	25	
2	Qualifications of Firm/Team	375	
3	Project Approach, Work plan, Schedule of values	300	
	Sub-Total Technical	700	
	Price	300	
Comments:			

Reviewer: _____ Date: _____

EVALUATION SUMMARY
 For Offers Received for
 Auditing Services RFP 17-021

Responsive Firms to RFP 17-021 for External Audit Services to be provided to LAMTD and PTA for a 3 year base term, with 2 -1 year options to renew.

Offeror	Address
Baylis & Company, PA	53 Lake Morton Dr., Lakeland, FL 33801
Berman Hopkins & Wright LaHam, LLP	8035 Spyglass Hill Rd., Melbourne, FL 32940
Cherry Bekaert, LLP	401 E. Jackson St., Ste 1200, Tampa, FL 33602
Clifton Larson Allen, LLP	402 S. Kentucky Ave., Ste 600, Lakeland, FL 33801
Crowe Horwath, LLP	124 S. Florida Ave., Ste 201, Lakeland, FL 33815
Mauldin & Jenkins, LLC	1401 Manatee Ave. W, Ste 1200, Bradenton, FL 34205

Selection Committee Members:

Committee Member	Evaluation Type
David Persaud, CFO and Project Manager	Technical Evaluation
Tom Phillips, Executive Director	Technical Evaluation
Rodney Wetzel, Senior Planner & Grant Admin	Technical Evaluation
Lisa Harris, Contract Specialist	Price Evaluation

Proposal received were assessed, and short-listed, by the selection committee members based on evaluation criteria state above and within the RFP. The highest ranked firms, having a minimum score of 850 point out of a possible 1,000, are listed below.

RFP 17-021						
External Auditing Services						
Technical Review - 700 Points Max / Price - 300 Points Max						
Offeror	LAMTD Total Compensation (Base + Opt)	PTA Total Compensation (Base + Opt)	Price Points (300 possible points)	Technical Points (700 possible points)	Total Price + Technical Points	Ranking
Mauldin & Jenkins	\$ 146,500	\$ 44,000	300	608	908	1
Berman Hopkins & Wright	\$ 225,000	\$ 45,000	212	652	863	2
Cherry Bekaert LLP	\$ 228,200	\$ 31,650	220	633	853	3

Thank you,

AWARD ANALYSIS AND SUMMARY SHEET**Solicitation Number: 17-021****Contract Information**

- A. Description:** External Audit Services
- B. Contractor:** Mauldin & Jenkins
- C. Contract Number:** 17-021
- D. Contract Amount:** Not to Exceed \$65,000 (Year 1 of Base Term)
(having an annually escalation of roughly \$1,500)
- E. Contract Type:** Firm Fixed Fee
- F. Term of Contract:** 3 year
- G. Options Available:** 2 – 1 year options
- H. Base Term Expiration:** September 2018
- I. Options Term(s) Expiration:** September 2022
- J. Funding Source:** Operating Funds

Solicitation Information

- A. Issue Date:** 07/07/17
- B. Number of Notifications Sent:** Twenty-two (22) firms received the request for proposal
- C. Date and Time Offers were due:** 8/11/2017, 2:00 P.M. Eastern Standard Time
- D. Number of Timely Offers Received:** Six (6)
- E. Technical and Price Summary of top three (3) offers:**

TECHNICAL & PRICE SUMMARY SHEET					
Offeror	Total Price (Base + Opt)	Price Points (300 possible points)	Technical Points (700 possible points)	Total Price + Technical Points	Ranking
Mauldin & Jenkins	\$ 190,500.00	300	608	908	1
Berman Hopkins & Wright	\$ 270,000.00	212	652	863	2
Cherry Bekaert LLP	\$ 259,850.00	220	633	853	3

See attached evaluation details

F. Late Offers (if any): None

G. Discussion of Nonresponsive Offers (if any): None

H. Cost Price Reasonableness Summary: Price determined to be fair and reasonable based on Price comparison with the incumbent and all bids received.

I. Determination of Responsibility:

Financial Responsibility Survey: The intended awardee is determined to be a financially responsible firm.

Arithmetic Check: Yes

Debarment/Suspension Status: Not on the federal government's debarred /suspended list. Excluded, Debarred, or Suspended List Sites searched:

- FL Department of Management Services (http://www.dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists)
- Office of Inspector General (<http://exclusions.oig.hhs.gov/Default.aspx>)
- System for Award Management (<https://www.sam.gov/portal/public/SAM?portal:componentId>)

J. Protests received (and disposition of any received, if applicable): None.

Determination and Recommendation

Mauldin & Jenkins is determined to be a financially responsible firm, which submitted the highest ranked offer. They have the capacity to perform under this contract and are recommended for award

Prepared: _____ Date _____
Purchasing Agent/Contracts Specialist

POLK TRANSIT
BOARD OF DIRECTORS MEETING
SEPTEMBER 1, 2017
AGENDA ITEM #4

Agenda Item: **Public Comments**

Presenter: TBD

Recommended
Action: None

Summary: Open forum for the public to address any comments, questions,
or concerns to the Board of Directors.

Attachments: None

POLK TRANSIT
BOARD OF DIRECTORS MEETING
SEPTEMBER 1, 2017
AGENDA ITEM #5

Agenda Item: **Other Business**

Presenter: TBD

Recommended
Action: TBD

Summary: TBD

Attachments: None