

Financial Services
Mr. Ron Y. Steiger, Chief Financial Officer

SUBJECT: AWARD REQUEST FOR PROPOSALS NO. RFP-25-036-CM - EXTERNAL INDEPENDENT AUDITING SERVICES

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES

Procurement Management Services, at the request of the Office of Management and Compliance Audits, released the above-referenced solicitation on February 3, 2026, with the bid opening subsequently held on March 31, 2026. The purpose of this Request for Proposals (RFP) is to solicit bids from qualified public accounting firms whose partners or officers are independent Certified Public Accountants (CPAs) and duly licensed to practice in the State of Florida in accordance with Government Auditing Standards. The firm is to perform an audit of the financial statements and records of The School Board of Miami-Dade County, Florida each year and a financial and compliance audit of all federal financial assistance (Single Audit) in those years when the State of Florida Auditor General does not conduct the Single Audit. The Single Audit shall be performed in accordance with the Federal Single Audit Act Amendments of 1996, and Uniform Guidance, as well as other applicable Federal laws, and the Rules of the Auditor General of the State of Florida. The External Auditor will audit annually certain expenditures of the Offices of the School Board Members and the School Board's direct reports (Superintendent, General Counsel, Chief Auditor). This RFP was advertised on the Procurement Management Services website and DemandStar. This contract impacts all District students, which breaks down to an annual amount of approximately \$1.22 per person based on the annual contract amount of up to \$387,500 annually for the solicited audit services for the highest-ranked proposer. The solicitation was shared with the District's Office of Community Partnerships, Education and Business Access (OCPEBA) for additional community outreach.

The initial term of the bid shall be for a three (3) year period, commencing upon contract execution, and may, by mutual agreement between The School Board of Miami-Dade County, Florida, and the successful bidders, be extended for two (2) additional one (1) year periods, and if needed, an additional ninety (90) days beyond the expiration of the renewal period, pending contract negotiations.

Pursuant to School Board Policy 6840 - *Audit and Budget Advisory Committee*, an Auditor Selection Committee shall be comprised of the Audit and Budget Advisory Committee and shall be chaired by the Board member representative appointed to the Audit and Budget Advisory Committee by the Board Chair.

Four (4) public accounting firms responded to this advertised solicitation: Carr, Riggs & Ingram, LLC, Cherry Bekaert LLP, Forvis Mazars, LLP, and RSM US, LLP. Based on the advertised evaluation criteria, the Auditor Selection Committee evaluated, scored and ranked the two (2) firms determined to be most responsive and qualified. Following the evaluation, the Auditor Selection Committee, voted to recommend Forvis Mazars, LLP as the highest ranked proposer and Cherry Bekaert, LLP as the second highest ranked proposer.

The table below details the proposed contract pricing submitted by the two highest ranked firms recommended by the Auditor Selection Committee.

External Independent Auditing Services				
	Financial Stmt. Audit (3 Years)	Single Audit (2 Years)	Audit of Purchase Card, Travel Card & Payroll) (3 Years)	Total Contract Cost
Forvis Mazars, LLP	\$975,000 (\$325,000 yearly)	\$75,000 (\$37,500 yearly)	\$75,000 (\$25,000 yearly)	\$1,125,000
Cherry Bekaert LLP	\$805,500 (\$268,500 yearly)	\$63,000 (\$31,500 yearly)	\$60,000 (\$20,000 yearly)	\$928,500

For the Financial Statement Audit for fiscal year 2024–2025, the District incurred audit fees of \$280,000. The Single Audit was performed by the Florida Auditor General at no cost to the District. The Audit of Purchase Card, Travel Card and Payroll is a new audit service introduced in the current year's solicitation.

This item and all related solicitation components fully comply with all applicable federal, state and local laws.

Fund Source
General

RECOMMENDED: That The School Board of Miami-Dade County, Florida:

1. **AWARD REQUEST FOR PROPOSALS NO. RFP-25-036-CM - EXTERNAL INDEPENDENT AUDITING SERVICES**, to obtain the services from qualified public accounting firms whose partners or officers are independent Certified Public Accountants (CPAs) and duly licensed to practice in the State of Florida in accordance with government auditing standards, for an initial term of three (3) years effective upon contract execution, and may, by mutual agreement between The School Board of Miami-Dade County, Florida, and the successful bidder, be extended for two (2) additional one (1) year renewal periods thereto and if needed, an additional ninety (90) days beyond the expiration of the renewal period. This award is pending contract negotiations to seek best and final terms and pricing with the highest ranked proposer, and if the parties are unable to agree to the terms with the highest ranked proposer, the District shall negotiate with the

second highest ranked proposer.

Highest Ranked Proposer

FORVIS MAZARS, LLP
910 E ST. LOUIS STREET, SUITE 400
SPRINGFIELD, MO 65806
OFFICER: WILLIAM BLEND

SUBCONTRACTOR:
S. DAVIS & ASSOCIATES, P.A.
1176 NW 163RD DRIVE
MIAMI GARDENS, FL 33169
OFFICER: SHAUN DAVIS
100% of Single Audit, 30% of Financial Statement Audit

Second Highest Ranked Proposer

CHERRY BEKAERT LLP
3800 GLENWOOD AVENUE, SUITE 200
RALEIGH, NC 27612
OFFICER: BRIAN LIFFICK

SUBCONTRACTOR:
CABALLERO FIERMAN LLERENA & GARCIA, LLP
8950 SW 74TH COURT, SUITE 1210
MIAMI, FL 33156
OFFICER: ANDREW S. FIERMAN
40% of the total contract

2. **AUTHORIZE** the Superintendent to purchase: (1) up to the final and best negotiated amount per year for the Financial Statement Audit contract term of three (3) years, (2) up to the final and best negotiated amount per year for the Single Audit contract term of two (2) years, and (3) up to the final and best negotiated amount per year for the Audit of the Purchase Card, Travel Card, and Payroll contract term of three (3) years. For any subsequent one (1) year extension period(s), the fee(s) for each audit service shall not exceed the final contracted amount.