

**Metro Emergency Operations Center**  
**Finance Committee**  
June 22, 2017  
Minutes

Present: Keith Vittoe, for the Honorable Kent Carper  
Lieutenant Randy Sampson, for Mayor Danny Jones  
Sheriff Rutherford  
Grant Gunnoe

Staff: John Rutherford  
Russell Emrick  
Lindsay White  
Erin Shepherd  
Joanna Edwards

Mr. Gunnoe called the meeting to order at 11:00 a.m., roll call was noted.

There were no minutes to approve. Lindsay White stated it had been several years since the Finance Committee met on its own and those minutes had been approved previously. Grant Gunnoe said he had spoken with Jennifer Herralld about some confusion during the last meeting over who should be voting on what items, so their suggestion was to go back to a small Finance Committee Meeting before the Executive Board meeting to avoid the same misunderstanding in the future. This had previously been discussed and John Rutherford clarified that separate meetings were scheduled for the next week. Sheriff Rutherford stated he would not be in attendance at next week's meetings, but would send someone in his place.

**Scoring of the Audit Proposals Received by June 13, 10:00 am**

Lindsay White stated Metro had received two audit proposals by the deadline the previous week, one from Suttle & Stalnaker and one from Gibbons & Kawash, both of which White stated had extensive government audit experience. White stated she had sent out the proposals prior to this meeting and asked everyone to score them individually then bring their scores to this meeting to be compiled on the State Auditor's Office standardized scoring spreadsheet. White stated that from that point, the spreadsheet would calculate who had the highest score and then the Finance Committee would decide on a recommendation to the Executive Board. Grant Gunnoe stated he believed Metro had used both of these auditors before at different times and knew for sure that the City of Charleston had also, and he felt that either firm would do a great job.

Please see the attached Audit Proposal Scoring Sheet for details of the scoring. Below are the total scores for each proposal.

Suttle & Stalnaker: 76 points *(including one discretionary point, based on the fact that their pricing was about \$2,000 lower over the contract period)*

Gibbons & Kawash: 75 points

Grant Gunnoe stated while giving his scores that the proposal from Suttle & Stalnaker was easier for him to understand and they also may better understand our organization's current position due to their recent audit.

After all scores were in, Lindsay White showed the Committee the cost information for both the proposals and invited the Committee to check her and Edwards' calculation. White stated that each year for Suttle & Stalnaker was \$15K and for Gibbons & Kawash the first and third years were \$14,695, with the second year being \$3K extra due to a GASB that will be implemented, totaling \$47,085. White stated both firms received the same amount of points for cost due to the formula from the State Auditor's Office. White stated for the Committee that the auditors had tied, and therefore the Committee would need to break the tie by awarding preference points, and whomever received those additional points would win. Sheriff Rutherford asked if preference points could be awarded solely off Suttle & Stalnaker being over \$2K less and White replied yes, the points could be awarded for any reason. Sheriff Rutherford stated that both were great companies, as he had been working on and off with each through Metro and the Sheriff's Department for several years, and he would be satisfied with either, but to him the \$2K difference brought him to prefer Suttle & Stalnaker. Rutherford and Gunnoe both asked if anyone had anything else to discuss in regards to the preference point. The answer was no.

Motion made to award one preference point to Suttle & Stalnaker.

Motion: Rutherford

Second: Vititoe

The motion carried unanimously.

There was a brief discussion regarding differences in the proposals, including that Suttle & Stalnaker had more recently audited for Metro and was less expensive. Suttle & Stalnaker was also assigning one more person on the job than Gibbons & Kawash as well as estimating significantly more hours.

Motion made to recommend Suttle & Stalnaker to the Executive Board to be awarded Metro's three-year audit contract.

Motion: Sampson

Second: Rutherford

The motion carried unanimously.

**Old Business – None.**

**New Business –** Grant Gunnoe reminded the Finance Committee members that there would be separate meetings the next week for Finance Committee and Executive Board. Lindsay White stated that Erin Shepherd had circulated the agendas for each meeting for everyone to review. Gunnoe asked John Rutherford if Metro was going to make a presentation about the re-classification for dispatch. Rutherford answered yes. Gunnoe asked if it would be discussed in the Finance Committee and Executive Board meetings to compile a recommendation for the Board of Directors. Rutherford answered yes.

**Public Comment – None.**

**Announcements** – Sheriff Rutherford stated again he would not be in attendance but would send someone in his place to represent the Sheriff's Department.

Motion made to adjourn.

Motion: Rutherford

Second: Vititoe

The motion carried unanimously.

The meeting adjourned at 11:20 a.m.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Joel Rutherford". The signature is written in a cursive style with a large initial "J" and "R".





**AUDIT PROPOSAL SCORE SHEET SUMMARY**

County: Kanawha

RFP Number: 17-115

Entity: Metro Emergency Operations Center of Kanawha County

Address: 200 Peyton Way Charleston, WV 25309

Audit Year(s) Ending: 6/30/17-6/30/19		Number of Bids Received:	Responsiveness to the Proposal	Understanding of the Audit to be Performed	Technical Experience	Cost Criteria Average $\pm$ Cost X 10	Entity Preference + 1 to 5 Points (to ONE preferred firm)	Total Points
Audit Report Due Date: 11/30/17-11/30/19								
		2						
<b>ACCOUNTING FIRMS</b>	Bid Amount		0-15	0-24	0-34	0-25	+ 1 to 5	Maximum of 103
Suttle & Stalnaker, PLLC	\$45,000.00		15	24	26	10		76
Gibbons & Kawash, AC	\$47,085.00		14	23	28	10		75
0	\$0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
0	\$0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
0	\$0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
<b>Total</b>	\$92,085.00							
<b>Scored by: (Signatures of Audit Committee)</b>		<b>Date:</b>						
1.		6/22/2017						
2.		6/22/2017						
3.		6/22/2017						
4.		6/22/2017						
5.								

## INDIVIDUAL AUDIT PROPOSAL SCORE SHEET

Firm Name:	Suttle & Stalnaker, PLLC
RFP Number:	17-115
Number of committee members scoring proposals ( 1 to 5)	4
Bid Amount	\$45,000.00

rev 06/07/2017

	Scorer #					Average
	1	2	3	4	5	
<u>Responsiveness to the proposal: Maximum 15 points</u>						
<b>Up to 5 points per question</b>						
Does the Proposal indicate a sincere interest in your entity and was it provided in a timely manner?	5	5	4	5	5	5
Is the language in the proposal clear?	5	4	4	5	5	5
Does the proposing firm understand your government's organization and its accounting system and records?	5	5	5	5	5	5
<b>Total Points</b>						<b>15</b>

Understanding of the audit to be conducted: Maximum 24 points

**Up to 6 points per question**

Does the proposal specify the type of audit to be performed and does the proposal indicate a clear understanding of the funds and financial statements that are applicable to your particular entity?	5	6	5	6	6	6
Does the proposal describe, in clear language, the work plan to conduct the engagement including planning, analysis of internal controls, substantive testing, and federal award testing ( if applicable) necessary for your entity?	5	5	6	6	6	6
Does the proposal demonstrate an understanding of the audit resources/manpower requirements?	5	6	6	6	6	6
Does the proposal demonstrate the firm has the ability to complete the audit within the required period?	5	6	6	6	6	6
<b>Total Points</b>						<b>24</b>

Technical Experience: Maximum 34 points

Do the audit supervisor and the assigned staff have experience in this entity type (i.e. Class II Cities)? <b>Up to 6 points</b>	5   6   5   6	<u>6</u>
Does the majority of the key audit team have three or more years of governmental auditing experience? <b>Up to 6 points</b>	5   6   3   6	<u>5</u>
Does the firm have extensive experience with federal grants and the Single Audit ( if this is not a Single Audit performed in accordance with OMB, leave blank)? <b>Up to 6 points</b>		<u>0</u>
Does the firm have experience auditing different types of governments in WV in the last three years? <b>Up to 4 points</b>	4   4   4   4	<u>4</u>
Are the majority of the key audit team members CPAs and do the professional affiliations of the firm demonstrate a dedication to governmental accounting and auditing? <b>Up to 6 points</b>	6   6   3   6	<u>5</u>
In reviewing the firms most recent peer review report and letter of comments ( if applicable), does the report and comments (if applicable) indicate the firm is meeting professional standards? <b>Up to 3 points</b>	3   3   3   3	<u>3</u>
The firm has documented that they are a member of the <i>AICPA Governmental Audit Quality Control Center</i> ? <b>If yes, an automatic 3 points, if no 0 points)</b>	3   3   3   3	<u>3</u>
<b>Total Points</b>		<u><u>26</u></u>

Cost Criteria: Maximum 25 points

1. Calculate the grand total of all bids received.
2. Divide the grand total of all bids by the number of bids received to get the average bid amount.
3. Divide each bid into the average bid amount. Multiple this answer by 10 to get the cost criteria for each proposal. Round the final number to the nearest whole number (Ex. 9.4=9, 9.5=10).

Cost Criteria Total	<u><u>10</u></u>
Grand Total	<u><u>75</u></u>

Scored By: Robert Green  
Print Name - Scorer #1  
[Signature]  
Signature-Scorer #1

Date: 06/22/2017

Scored By: Mike Rutherford  
Print Name - Scorer #2  
[Signature]  
Signature-Scorer #2

Date: 06/22/2017

Scored By: KEITH VITTOF  
Print Name - Scorer #3  
[Signature]  
Signature-Scorer #3

Date: 06/22/2017

Scored By: RANDALL SAMPSON  
Print Name - Scorer #4  
[Signature]  
Signature-Scorer #4

Date: 06/22/2017

Scored By: \_\_\_\_\_  
Print Name - Scorer #5  
\_\_\_\_\_  
Signature-Scorer #5

Date: \_\_\_\_\_

## INDIVIDUAL AUDIT PROPOSAL SCORE SHEET

Firm Name:	Gibbons & Kawash, AC
RFP Number:	17-115
Number of committee members scoring proposals (1 to 5)	4
Bid Amount	\$47,085.00

rev 05/26/2016

	Scorer #					Average
	1	2	3	4	5	
<b>Responsiveness to the proposal:</b> Maximum 15 points						
<b>Up to 5 points per question</b>						
Does the Proposal indicate a sincere interest in your entity and was it provided in a timely manner?	5	5	5	5	5	5
Is the language in the proposal clear?	4	3	5	3	5	4
Does the proposing firm understand your government's organization and its accounting system and records?	4	5	5	5	5	5
<b>Total Points</b>						<b>14</b>

**Understanding of the audit to be conducted:** Maximum 24 points

**Up to 6 points per question**

Does the proposal specify the type of audit to be performed and does the proposal indicate a clear understanding of the funds and financial statements that are applicable to your particular entity?	5	6	6	4	5	5
Does the proposal describe, in clear language, the work plan to conduct the engagement including planning, analysis of internal controls, substantive testing, and federal award testing (if applicable) necessary for your entity?	5	5	6	6	6	6
Does the proposal demonstrate an understanding of the audit resources/manpower requirements?	5	5	6	6	6	6
Does the proposal demonstrate the firm has the ability to complete the audit within the required period?	5	6	6	6	6	6
<b>Total Points</b>						<b>23</b>



Technical Experience: Maximum 34 points

Do the audit supervisor and the assigned staff have experience in this entity type (i.e. Class II Cities)? <b>Up to 6 points</b>	5   6   6   5	<u>6</u>
Does the majority of the key audit team have three or more years of governmental auditing experience? <b>Up to 6 points</b>	5   6   6   6	<u>6</u>
Does the firm have extensive experience with federal grants and the Single Audit (if this is not a Single Audit performed in accordance with OMB, leave blank)? <b>Up to 6 points</b>		<u>0</u>
Does the firm have experience auditing different types of governments in WV in the last three years? <b>Up to 4 points</b>	4   4   4   4	<u>4</u>
Are the majority of the key audit team members CPAs and do the professional affiliations of the firm demonstrate a dedication to governmental accounting and auditing? <b>Up to 6 points</b>	6   6   6   6	<u>6</u>
In reviewing the firms most recent peer review report and letter of comments (if applicable), does the report and comments (if applicable) indicate the firm is meeting professional standards? <b>Up to 3 points</b>	3   3   3   3	<u>3</u>
The firm has documented that they are a member of the <i>AICPA Governmental Audit Quality Control Center</i> ? If yes, an automatic 3 points, if no 0 points)	3   3   3   3	<u>3</u>
Total Points		<u><u>28</u></u>

Cost Criteria: Maximum 25 points

1. Calculate the grand total of all bids received.
2. Divide the grand total of all bids by the number of bids received to get the average bid amount.
3. Divide each bid into the average bid amount. Multiple this answer by 10 to get the cost criteria for each proposal. Round the final number to the nearest whole number (Ex. 9.4=9, 9.5=10).

Cost Criteria Total	<u><u>10</u></u>
Grand Total	<u><u>75</u></u>

Scored By: Grant Gower  
Print Name - Scorer #1

[Signature]  
Signature-Scorer #1

Date: 06/22/2017

Scored By: Mike Risher-Ford  
Print Name - Scorer #2

[Signature]  
Signature-Scorer #2

Date: 06/22/2017

Scored By: KEITH VITTORE  
Print Name - Scorer #3

[Signature]  
Signature-Scorer #3

Date: 06/22/2017

Scored By: RANDALL SIMPSON  
Print Name - Scorer #4

[Signature]  
Signature-Scorer #4

Date: 06/22/2017

Scored By: \_\_\_\_\_  
Print Name - Scorer #5

\_\_\_\_\_  
Signature-Scorer #5

Date: \_\_\_\_\_