

Pinellas Suncoast Fire & Rescue District Board of Fire Commissioners



June 20, 2023

AMENDED AGENDA
(Revised June 19, 2023)



Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587

(727) 595-1117 FAX: (727) 250-0111
www.psfrd.org

FIRE CHIEF
JEFFREY DAVIDSON

MEETING NOTICE THIS MEETING IS OPEN TO THE PUBLIC

June 20, 2023

The Workshop Meeting begins at 6:00 pm
The Regular Meeting begins immediately after the Workshop Meeting

LOCATION:
Belleair Beach City Hall
444 Causeway Boulevard
Belleair Beach, FL 33786

AMENDED AGENDA

WORKSHOP MEETING

MEETING CALLED TO ORDER
PLEDGE OF ALLEGIANCE

ROLL CALL

ADDITIONS OR DELETIONS TO AGENDA:

GENERAL REMARKS FROM THE AUDIENCE: Any member of the public may comment on any NON-AGENDA or other relevant topic not set on the DISCUSSION ITEM list during this time. When called upon to speak, the speaker will state their full name and address. There will be a 3-minute time limit per speaker.¹

DISCUSSION ITEMS: Any member of the public may comment on any DISCUSSION ITEM list during this time. Please note the CHAIR will call for public input during the time the DISCUSSION ITEM is being considered by the Board. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.²

23-18 Annual Comprehensive Financial Report (ACFR) Presentation Finance Director

23-11 Request for Qualifications – Advertisement for Professional Design and Construction – Review and Evaluation by Architect (FS 255.065) Fire Chief

¹ Please see Note as to Public Input.

² Please see Note as to Public Input.

ADJOURNMENT

REGULAR MEETING

MEETING CALLED TO ORDER

ADDITIONS OR DELETIONS TO AGENDA:

MONTHLY BUSINESS:

1. Approval of Minutes: May 16, 2023 Workshop and Regular Meetings
2. Treasurer's Report: May, 2023
3. Correspondence

GENERAL REMARKS FROM THE AUDIENCE: *Any member of the public may comment on any NON-AGENDA or other relevant topic not set on the ACTION ITEM list during this time. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker³.*

REPORTS:

1. COMMISSION
2. ATTORNEY
3. FIRE CHIEF

ACTION ITEMS: *Any member of the public may comment on any ACTION ITEM during this time. Please note the CHAIR will call for public comment during the time the ACTION ITEM is being considered by the Board. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.⁴*

23-12 PSFRD Schedule of Fees (Resolution 2023-01)	Assistant Chief/Attorney
23-13 Fire Prevention Code (Resolution 2023-02)	Assistant Chief/Attorney
23-14 Fire and Life Safety Inspections (Resolution 2023-03)	Assistant Chief/Attorney
23-15 Plans Review (Resolution 2023-04)	Assistant Chief/Attorney

³ Please see Note as to Public Input.

⁴ Please see Note as to Public Input.

23-16	Short-Term Rentals (Resolution 2023-05)	Assistant Chief/Attorney
23-19	Station 28 Funding Agreement	Fire Chief
23-20	EMS Funding Enhancement	Fire Chief
23-21	Auditor Selection Committee for FYE September 30, 2023	Finance Director
23-22	FY22/23 Budget Amendment #2 – Light Marine 27 Purchase (Resolution 2023-06)	Finance Director/Attorney
23-23	Budget Meeting Dates	Fire Chief

ADJOURNMENT

**NEXT MEETING: Workshop & Regular Meetings, July 18, 2023, at
6:00 p.m. at Indian Shores Municipal Building.**

**Pinellas Suncoast Fire & Rescue District
Board of Fire Commissioners**

Public Meeting and Public Hearing Information

Requirements for Appeal

Persons are advised that if they wish to appeal any decision made at a meeting/hearing, they will need a record of the proceedings; and for such purpose, they may need to ensure that a verbatim transcript of the meeting is made, which record includes the testimony and evidence upon which the appeal is made.

It is not the responsibility of the Secretary to provide the above-referenced verbatim record. The Secretary will provide an audio recording of the meeting, upon request and payment for the materials used for the recording.

Public Input

Persons wishing to speak during any Meeting or Public Hearing should try to complete a Citizen Comment Request Card at the entrance of the meeting room and submit the card to the Secretary to the Board. During each session, the Chair will call for Public Input at the appropriate times. The Board wishes to receive public input on all matters set for discussion on the agenda and on relevant topics that are not on the agenda. When recognized by the Chair and called to the podium, speakers should give their name and address for the record.

Persons may speak on an agenda item when the Board has finished their discussion on that item and prior to the vote. To speak on a non-agenda item, speakers will be called during the “General Remarks from the Audience” section of the agenda.

Please note that the Board reserves the right to adjust the time allotted to each speaker as the Chair deems proper to allow for meaningful input and a fair chance to be heard and to allow the Board fair time to undertake its duties and obligations.

When is the appropriate time to address my agenda item at a meeting?

When your non-agenda or agenda item comes up and our Chairperson call for Public Input, that means that the Board desires to take “public input”. This is the time to get up and speak. While we understand that some of you might be nervous to speak in public, please note that every effort will be made to help you feel comfortable. When called to the podium, please come to the podium and try to speak so that your input can be heard by the entire Board as well as by the other persons present. Please give your name and address for the record and feel proud that you have participated in "government in the sunshine!"

Accommodations

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this proceeding, or those requiring language assistance (*free of charge*) should contact the Pinellas Suncoast Fire & Rescue District Administration at (727) 595-1117 ext. 100 no later than forty-eight (48) hours prior to the proceeding. If contact is made after that time the District may not have sufficient time to make special accommodations.

**ACTION ITEM
MINUTES
MAY 16, 2023**



Pinellas Suncoast Fire & Rescue

**304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587**

**(727) 595-1117 FAX: (727) 250-0111
www.psfrd.org**

**FIRE CHIEF
JEFFREY DAVIDSON**

**MINUTES
MAY 16, 2023
WORKSHOP AND REGULAR MEETINGS**

**Indian Shores Municipal Building
19305 Gulf Boulevard, 4th Floor
Indian Shores, FL 33785**

**WORKSHOP CALLED TO ORDER
PLEDGE OF ALLEGIANCE**

ROLL CALL: Commissioners answering roll call were Chair Louis Snelling, Vice Chair Elizabeth “Betsey” McKenna, Secretary/Treasurer Lawrence Schear, Commissioner David Gardella, and Commissioner Heather Koskinas. A quorum was present with Chair Louis Snelling presiding. Attorney Jeff Albinson, Fire Chief Jeffrey Davidson, Assistant Chief Douglas Higley, and Finance Director Erin Brooks were also present.

ADDITIONS OR DELETIONS: None.

GENERAL REMARKS FROM THE AUDIENCE: None.

DISCUSSION ITEMS:

23-16 Resolution – Short-Term Rentals (DRAFT)

Assistant Chief

Discussion:

Assistant Doug Higley stated that the short-term rental resolution is a draft written in concert with the City of Indian Rocks Beach’s new resolution and uses existing language from Fort Myers Beach Fire Control District. He explained that PSFRD’s jurisdiction is not protected in its unregulated short-term rentals, to which Fire Chief Jeff Davidson added that the fire department must perform inspections in accordance with the Florida Fire Prevention Code which does not include single-family homes. Short-term rentals are now considered transient lodging and the District is now tasked with the responsibility to inspect those properties.

Commissioner Gardella asked about the fees referenced at the bottom of page two; Chief Higley said there is a fee associated with these inspections which will not be paid for by the tax dollars of the citizens of the District. He added that, for simplicity moving forward, the revised fee scheduled combines fees from all resolutions into one document. Chief Higley also explained that there will be an annual contact information update required, but no fees are attached to that;

however, there are fines if it is not completed.

Public comment:

Kelly Cisarik – Ms. Cisarik offered suggestions for clarification, to include a better definition of a “local resident,” as well as “owner-occupied,” as she stated that some homesteaded properties may have an owner that resides there for six months out of the year but utilizes it as a short-term rental the other part of the year. Ms. Cisarik stated that she has concerns regarding backyard fires and the language allowing 72 hours to abate a fire code violation. Assistant Chief Higley stated that is not included in the 72-hour correction, as bonfires are to cease immediately in accordance with ordinances of Pinellas County and the individual municipalities.

Assistant Chief Higley stated that this is going to be first tested in the approximately 1,500 short-term rental properties within Indian Rocks Beach, and eventually move on to Indian Shores and Belleair Beach.

Attorney Jeff Albinson stated that the District should draft a requirement in the resolution that the owner of the property post the inspection certificate somewhere visible to renters. Mr. Albinson added that the resolution has no “teeth.” He stated that the penalty should be somewhere clearer than the schedule of fees, and he also believes that the dollar amount is not steep enough to guarantee compliance. He stated that he will have to research the fire department’s authority in penalizing for noncompliance, but eventually he would hope that the penalty is more in line with the owner losing their Certificate of Occupancy by not complying. Attorney Albinson stated that he also feels there needs to be a penalty for failing to register. He explained that cities everywhere are dealing with this exact issue, and research should be done into the ones who have had success in their efforts. Discussion ensued regarding the placement of the decals owners receive upon a successful inspection. Chief Davidson stated that he does know that Indian Rocks Beach does make fire inspections part of its approval process.

Chair Louis Snelling stated that he is concerned about the extra workload on the District and feels that the District should work based on information provided by the City of Indian Rocks Beach as opposed to “tracking down” owners who have failed to register. Assistant Chief Higley added that the City uses software now to do just that.

Public comment:

Kelly Cisarik – Ms. Cisarik asked if Indian Shores does not have a registration program. She added that she knows Pinellas County has an occupancy limit of eight, and Belleair Beach and Belleair Shore prohibit short-term vacation rentals. She stated that if the cities do not have a registration program in place, she feels PSFRD is the only government entity that the owners are going to deal with, and since the District has an obligation to inspect other businesses in those cities, it should also be inspecting the short-term rentals.

23-15 Resolution – Plans Review (DRAFT)

Assistant Chief

Discussion: Assistant Chief Higley stated the only change to this resolution was amending

language to refer to the new schedule of fees.

23-14 Resolution – Fire and Life Safety Inspections (DRAFT)

Assistant Chief

Discussion: Assistant Chief Higley stated the only change to this resolution was amending language to refer to the new schedule of fees.

23-13 Resolution – Fire Prevention Code (DRAFT)

Assistant Chief

Discussion: Assistant Chief Higley explained that Florida State Statute states that fire departments should adopt a fire prevention code, which can be its own, original code, or the Florida Fire Prevention Code. He stated that PSFRD Ordinance 04 passed in 1994 needed items updated in an effort to keep our community safer.

Public comment:

Kelly Cisarik – Ms. Cisarik stated that she feels Section 9 – Inspections by Fire Marshal does not specifically indicate the types of properties that are inspected. Chief Higley stated that he will clarify that section and add the language specified in the District Charter.

Commissioner Gardella asked if Section 20 – Special Considerations meant that the property is required to install a sprinkler system. Chief Higley stated that it does not; it only states that owners may receive credits or “trade-offs” for sprinkling buildings that do not otherwise need to be sprinkled.

Commissioner Gardella discussed the requirement of installing Knox Boxes and commented on the high price of these boxes. Chief Higley stated that Knox Box is the only box approved by Pinellas County Fire & EMS. The goal is to get to a one-key system throughout the County, particularly to assist in mutual aid efforts, and especially during hurricanes and deployments happen across the state. He also added that NFPA 1, Chapter 18 states that a security box of any kind may be utilized if it is compliant with UL 1037; however, the only box manufactured in the world that meets this compliance is Knox. He explained that he understands the associated cost and intends to transition to this over the course of the next two years to help people plan for it. Discussion ensued.

Assistant Chief Higley stated, regarding Section 27 – Reporting Requirements, he made a presentation in February on The Compliance Engine software. He stated that this software is beneficial to the Fire District as well as property managers and citizens, as it ensures contractor inspection reports are being submitted. He added that he particularly needs to see systems that are deficient so a plan can be put in place to get it back up and running. He stated that there is a \$17 fee per submission that the company charges that the District has no control over. He added that the resolution also addresses fines for non-compliance.

Chief Higley stated that this resolution addresses the issue of nuisance alarms, as businesses will sometimes not fix a faulty fire alarm system and the fire department is required to respond multiple times for false alarms, which could potentially take them out of service for a true

emergency.

Secretary/Treasurer Schear inquired as to if Section 27 requires an entry into the system every time a company does maintenance on a sprinkler system, to which Chief Higley stated it does. Discussion ensued on notifying the fire department when a system is down and the requirement to call central dispatch.

23-12 Resolution - PSFRD Schedule of Fees (DRAFT)

Assistant Chief

Discussion: Assistant Chief Higley stated that this is a culmination of the preceding resolutions. He explained that the Commission has already authorized the District to charge all of these fees, with the exception of a couple of them. He further explained that the District is authorized to charge, per Florida Statute, to recoup its costs associated with performing fire inspections, and the fees that have been in place for quite some time are minimal. He explained that the goal of any increases in these fees is to help the District cover at least part of an inspector's salary. Some discussion took place regarding public assembly. Chief Higley stated that fees associated with public assembly are to cover the cost of the use of District equipment. He also stated that mobile food truck inspections have been added.

Public comment:

Kelly Cisarik – Ms. Cisarik asked if the facilities in Category I are inspected, as the schedule states that there is no charge for first and second inspections. Chief Higley confirmed that they are inspected, and they are typically the most compliant occupancies, because their State licenses are tied to their inspections, and the District will now only charge them if they are noncompliant. Ms. Cisarik asked if not charging them will make them more difficult to track, such as a foster home that may easily slip through the cracks. Chief Higley stated that all of these facilities are registered with Pinellas County and tracked by PSFRD.

Commissioner Gardella asked if townhouses in Category G are charged per building or per unit, to which Chief Higley replied that they are charged per building. Commissioner Gardella asked about the dollar amounts in Category H were correct. Chief Higley said that it should read "\$100, \$150, \$200, \$250," etc. He confirmed that he will correct it in the final version. Commissioner Koskinas asked if the building size should say "5,001 to 10,000" and "10,001" to which Chief Higley replied that it should, and he will make that correction.

ADJOURNMENT

The Workshop was adjourned at 7:12 p.m.

REGULAR MEETING CALLED TO ORDER

ADDITIONS OR DELETIONS TO AGENDA: None.

MONTHLY BUSINESS:

1. Approval of Minutes: April 18, 2023 Workshop and Regular Meetings

Discussion: None.

A motion to approve the minutes of the April 18, 2023 Workshop and Regular Meetings.

MOTION: COMMISSIONER MCKENNA SECOND: COMMISSIONER KOSKINAS

All in favor, motion passed unanimously.

2. Treasurer's Report: April, 2023

Discussion: Secretary/Treasurer Schear stated the investment program in accordance with policy, with \$5.2 million held in interest earning accounts and \$450,000 in non-interest checking. There was no capital projects activity during the month of April. Regarding the General Fund, non-ad valorem assessments and EMS funding are being received according to schedule. Expense projections remain within the adopted budget. Operating expenses during the month include \$5,000 in repairs on the high-water vehicle. An order was placed with MES for nine sets of bunker gear totaling \$41,000, with an expected delivery date of next fiscal year.

A motion to approve the April, 2023 Treasurer's Report.

MOTION: COMMISSIONER GARDELLA SECOND: COMMISSIONER KOSKINAS

All in favor, motion passed unanimously.

3. Correspondence: None.

GENERAL REMARKS FROM THE AUDIENCE: None.

REPORTS:

1. **COMMISSION:** None.

2. **ATTORNEY:** Attorney Jeff Albinson stated that he has been working with Chief Davidson on projects related to securing funding, including the items indicated in a letter to Craig Hare that has been distributed to the Commissioners. Attorney Albinson stated that there was a retirement of one of a long-time employee of the District as well that Chief will discuss.

3. **CHIEF'S REPORT:** Chief Davidson stated that the letter written to Craig Hare is regarding the EMS enhancement request submitted by PSFRD. He explained that there is a very long distance between Station 27 and Station 44, and response times are not being met in north Indian Rocks Beach, Belleair Beach, and Belleair Shore, by units from either station, or by mutual aid partners. Chief Davidson stated that he learned this has been a long-term problem that was identified by the County in 2009, and a Levrum study illustrated that adding an additional unit on the northern end solves the problem. Through the Data Driven Focus Group and EMSAC, the

Chief explained that he submitted a request for a transport-capable rescue truck to better serve the beaches and the system as a whole. He discussed that there are other issues in addition to response time, such as the fact that Sunstar is currently down 47 paramedics, and PSFRD alone is on track to do 420 fire department ride-ins for the fiscal year. He explained that often the ambulance won't have a paramedic – only an EMT or EMR, and paramedics with the fire department must stay with the patient until they reach the hospital. This obviously causes areas of our fire district to be without coverage for at least an hour and a half, and sometimes all units are at the hospital. Chief Davidson stated that he received a denial without the required second meeting nor receiving a formal denial; only the mention that Engine 27 does not have a high enough call volume to justify a rescue unit, which is not what was even being requested. Chief Davidson explained how the response zones work and explain that zones PS43 and PS44 are underserved, sometimes experiencing calls such as cardiac arrests waiting over 40 minutes for an ambulance. The Chief stated that he has asked for an explanation for the denial in this letter, and he will share it with citizens and community groups and urged the citizens and Commissioners to do the same, as well as getting in touch with their County Commissioners.

Attorney Albinson explained that Levrum is an entity, and there is software that has three years of data on all calls throughout the County system; Levrum allows the user to take this data and run scenarios on it. Mr. Albinson stated that, currently, along Gulf Boulevard to the Clearwater station, the data shows that approximately only 80% of the time a unit is able to get to the call within the County's designated response time of 7 minutes and 30 seconds. He further explained that, using the County's same software in the presence of County employees, the data showed that placing a station on a piece of property in the north end of the District improved that number to 97%, basically completely eliminating the problem. He stated that the purpose of the County rejecting the request is unclear but has nothing to do with the factual foundation of the request. He added that there is money in the budget to fund this, but the County does not want to give it to PSFRD.

Chief Davidson stated that there is \$3 million in the County budget to rebuild Station 28. He explained that after multiple analyses on station location, including a Levrum study, it has been determined that there is nowhere that Station 28 is able to be moved. The Chief stated that he mentioned the Levrum study in the EMS enhancement request, and on that very same afternoon, the County sent an email stating that there was a problem with Levrum and no more analyses should be run through them. The Chief added that he contacted Levrum directly who confirmed that there were no issues. Jim Fogarty stated that the County would like to conduct a separate study and he would let PSFRD know what the results were, but Chief Davidson stated that he insisted he be there when the study was done. When the study was conducted by County staff, Chief Davidson stated that he was in attendance, as well as Assistant Chief Higley, Assistant Chief Karpinecz, and the analysis also showed that Station 28 was in the best location, and Mr. Fogarty still insisted that they could perform other studies. Chief Davidson said that he then met with Assistant County Administrator Lourdes Benedict and explained what has taken place. Ms. Benedict agreed that the study was done properly, and they just wanted to ensure they did their due diligence before bringing it before the County Commission, but she agreed with moving forward with a funding agreement. Chief Davidson said that while this process could take three months, the District is still able to move forward with the funding now being guaranteed.

Attorney Jeff Albinson mentioned that a Levrum study also showed that there was no need for a

station in the Redingtons, as all of their needs were currently being met 93% of the time in Redington Shores, of which approximately 94% are handled by PSFRD and the other 6% by Madeira, but, still, they are building the station in the Redingtons.

Commissioner Schear inquired about Station 26 if a property was identified. Chief Davidson stated that Station 26 currently serves the needs of the District. He added that since the District has been unable to locate a property at this point in time, with the permission of the owner, a cover will be put up over the apparatus and some improvements will be made in the event that it has to serve us for the next couple of years.

Commissioner McKenna asked if the owners of the property in the north end of the District are still willing to sell. Chief Davidson they are, and they are offering a good price based on a recent appraisal that was conducted. He added that he hopes to get an additional unit to put temporary housing there right away. The Chief explained that everything is lined up to move forward once ad valorem funding starts being received in November.

On another topic, Chief Davidson stated that Firefighter EMT Christopher Barnes was recognized last week at a County Commission meeting as EMT of the Year for all of Pinellas County. Chief Davidson thanked Commissioners Gardella and Schear for attending.

Chief Davidson stated that two Commissioners from the City of Indian Rocks Beach, as well as Commissioners Gardella and Koskinas, attended Fire Ops 101 last Saturday. He added that it was a great day and PSFRD's crew did a great job teaching extrication.

Chief Davidson announced that Deputy Chief John Mortellite retired from PSFRD after 27 years of service. The Chief stated that he thanks Chief Mortellite for his service and plans to honor him at the upcoming awards banquet. Until the promotional process, he stated that District Chief David Karpinecz will be interim Assistant Chief taking over EMS responsibilities.

The Chief stated that May 20, 2023 from 6:00pm until 10:00pm is the first annual recognition and awards banquet, and will be held at Church of the Isles.

Lastly, Chief Davidson stated that the Hurricane Expo will take place June 8th from 1:00pm until 6:00pm at Belleair Beach City Hall, with food being sponsored by the Union, giveaways, a water rescue demonstration, as well as meteorologists being in attendance.

ACTION ITEMS:

23-17 Special Meeting to Review RFQ for Professional Services Respondents

Fire Chief

Discussion: District Administrator Kimberly Hampton stated that the RFQ deadline is Friday, May 26th. She explained that the Commission has the option of holding a special meeting ahead of the regularly scheduled June 20th meeting to select a respondent to move forward with in an effort to move the process along more quickly.

Commissioner Gardella noted that the "No Response" page has a Fort Myers address on it.

A motion to hold a special meeting to review and select a respondent to the RFQ on June 6, 2023 at 6:00pm at a location to be determined.

MOTION: COMMISSIONER MCKENNA SECOND: COMMISSIONER GARDELLA

All in favor, motion passed unanimously.

There being no further business to come before the Board, the meeting was adjourned in due form at 8:00pm.

APPROVED:

ATTEST:

Louis R. Snelling IV
Chair

Kimberly G. Hampton
District Administrator

Date Approved

DRAFT

ACTION ITEM 23-12

PSFRD

SCHEDULE OF FEES

(RESOLUTION 2023-01)

RESOLUTION 2023 – 01

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT SUPERSEDING ANY PRIOR CONFLICTING RESOLUTIONS, ESTABLISHING AN APPLICATION AND APPROVAL PROCESS FOR SPECIAL EVENTS AND ESTABLISHING RATES AND CHARGES FOR THE PROVISION OF SERVICES RELATED TO SPECIAL EVENTS, LIFE SAFETY/FIRE INSPECTIONS, PLANS REVIEW, AND MISCELLANEOUS FEES.

WHEREAS, the Pinellas Suncoast Fire & Rescue District (herein referred to as “District”) is charged with the duty to protect public safety within the District; and

WHEREAS, the District recognizes that certain public gatherings and special events can impact public safety within the District; and

WHEREAS, the District has the authority to regulate special events and public gatherings and provide such services as are necessary to protect public safety as such special events and public gatherings as might take place from time to time within the District; and

WHEREAS, the regulation of, and provision of necessary services to, such special events and public gatherings requires the District to expend funds that should be borne by the person or entity hosting such special events or public gatherings; and

WHEREAS, the District desires to charge fees to the host of such special events or public gatherings as are necessary to offset the expenses incurred by the District to regulate and provide such services as are necessary to protect the public safety at the special events or public gatherings in an amount proportionate to the incurred expenses of the District; and

WHEREAS, the Board of Commissioners of the District is authorizes to establish and collect fees from the appropriate parties for the review of applications for special events and public gatherings; and

WHEREAS, the District has the authority to, and is tasked with, conducting certain Life Safety/Fire Inspections to protect the general public; and

WHEREAS, the District finds that conducting Life Safety/Fire Inspections requires the District to expend funds that should be borne by the person or entity that owns or operates the structure requiring such inspections as are necessary to protect the public safety within the District.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT HEREBY RESOLVES THE FOLLOWING:

1. Public Assembly

Preamble as to Public Assembly: The Pinellas Suncoast Fire & Rescue District finds that certain public assemblies create a unique set of potential hazards that

must be specially addressed by the District's operations. Such events can require planning to dedicate assets and manpower to ensure the public safety. Such events also result in expenditures related to planning and monitoring the events which should not be borne by the general public. Therefore, the District enacts the following requirements and adopts the following fee schedule in connection with public assemblies taking place within the District.

A. Notifications

- a. Notification shall be required for any special event where potential hazards exist or when a public gathering wherein it is anticipated that more than 250 persons at one time or more than 1,000 persons a day shall gather. A certificate of compliance from the Fire District shall be issued only after the applicant has demonstrated compliance with applicable laws, ordinances, best-known fire protection standards, and emergency medical service standards relative to the protection of public health, safety and welfare.

B. Application

- a. An application for each separate event shall be submitted prior to the issuance of a certificate of compliance under this section. Notwithstanding this section, no application shall be required for a regularly scheduled religious service located in a church, temple, synagogue, or house of worship.

C. Application Requirements

- a. Application will be made on Fire District forms.
- b. The application by any person for a special event shall include proof of insurance to the Fire Marshal.
- c. The application shall be made at least 45 days before the date of the event.

D. Protection Requirements and Fees

- a. The Chief of the Fire District will determine manpower requirements for fire protection and emergency medical services after reviewing the application. Notice of these requirements will be sent to the applicant within 10 working days of the application.
- b. If standby manpower is required, it shall begin one hour before the start of the event and continue until one hour following the end of the event unless the Fire Chief of the Fire District approves alternative hours.

- c. Fees are due and payable to the Fire District no later than 15 working days before the event. The authorization will be issued within five working days of receipt of the fees and proof of all compliance requests. Any specialized equipment or supplies used will be billed to the event sponsor.
- d. All land-based vehicles require a minimum of one operator. All marine units require two operators.

Fee Category	Fee	Note
Pyrotechnic and/or Live Fire Displays Site Plan and Review	\$400.00	
Pyrotechnic Field Inspection	\$300.00	Required prior to the event
Pyrotechnic Standby - Firewatch	\$271.96/hr	Required during the event – apparatus, driver, and firefighter
Special Personnel Duty (Fire Watch, Fire Alarm, Sprinkler Standby)	\$65.00/hr	
Staff Cars	\$19.97/hr	FEMA Cost Code 8077
Fire Engine	\$141.96/hr	FEMA Cost Code 8681
Ladder Truck	\$180.49/hr	FEMA Cost Code 8684
Marine Unit	\$12.73/hr	FEMA Cost Code 8131
Consumable Supplies	Actual Cost	
Fireboat	\$66.43/hr	FEMA Cost Code 6643
Mobile Fueling Standby	Unit & 3 Personnel	Minimum 1 hour paid in advance.
Any vehicles not listed	Closest FEMA Cost Code	

2. Life Safety/Fire Inspections

- A. Pursuant to its Charter, the Pinellas Suncoast Fire & Rescue District is tasked with conducting certain Life Safety/Fire Inspections to protect the general public. Accordingly, all structures that must be inspected shall pay a fee based upon the use of the structure. Properties with multiple structures or uses will incur a fee for each structure or use inspected.
- B. Apartment or Condominium Inspections (*Defined as a building having three (3) or more living units with independent cooking and bathroom facilities*):

Apartment/Condo 1 to 2 Stories	\$75.00
Apartment/Condo 3 to 5 Stories	\$150.00

Apartment/Condo 6 to 9 Stories	\$225.00
Apartment/Condo 10 or More Stories	\$300.00

C. Hotel/Motel/Lodging

Hotel Motel Under Same Mgt. 50 or Fewer Units	\$150
Every Unit Above 50	\$150 + \$3 per Unit
High Rise Hotel Over 75'	\$375

D. Assembly

Assembly 50 – 99 Occupant load	\$150.00
Assembly 100 – 300 Occupant load	\$200.00
Assembly Over 300 Occupant load	\$300.00

E. Automotive and or Marine Service or Storage

Automotive and or Marine Storage Up to 3000 sq/ft	\$75.00
Automotive and or Marine Storage 3001 to 5000 sq/ft	\$150.00
Automotive and or Marine Storage 5001 to 10000 sq/ft	\$225.00
Automotive and or Marine Storage Over 10000 sq/ft	\$300.00
Automotive and or Marine Service or Storage with Fueling Add	\$50.00

F. Industrial

Industrial Up to 1000 sq/ft	\$75.00
Industrial 1001 - 5000 sq/ft	\$150.00
Industrial 5001 - 10000 sq/ft	\$225.00
Industrial Over 10000 sq/ft	\$300.00

G. Mercantile

Mercantile Up to 5000 sq/ft	\$50.00
Mercantile 5001 - 10000 sq/ft	\$100.00
Mercantile 10001 - 25000 sq/ft	\$150.00
Mercantile Over 25000 sq/ft	\$200.00

H. Mobile Home Parks, Townhouse Complex, Planned Use Developments

Mobile Home Parks (Common Areas) - All Buildings	\$100.00
Townhouse Complex/PUDS – 1-3 Buildings	\$100.00

Each Additional Building over 3	\$25/Building
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I. Business Occupancies

Business Up to 3000 sq/ft	\$50.00
Business 3001 - 5000 sq/ft	\$100.00
Business 5001 - 10000 sq/ft	\$150.00
Business over 10,000 sq/ft	\$200.00
Business with Fueling Additional Fee	\$50.00

J. All State Licensed Primary Educational Facilities, ALF/ACLF, Adult Day Care, Child Day Care, Foster Homes, Family Group – No Charge for 1st and Second Inspection. Additional inspections are charged at the business occupancy rate for reinspections.

K. Reinspection Fees

1st Reinspection	\$0
2nd Reinspection	Cost of Inspection (COI)
3rd Reinspection	1.25x COI or \$500.00, whichever is less
4th and All Subsequent Reinspection	1.5x COI or \$500.00, whichever is less

L. Short-Term Rental Inspections

Life Safety Inspection Up to 1000 sq/ft	\$100.00
Life Safety Inspections 1001 sq/ft – 2000 sq/ft	\$150.00
Life Safety Inspection 2001 – 3000 sq/ft	\$200.00
Life Safety Inspection Over 3001 sq/ft	\$250.00
STR New Registration Fee (First time or change of ownership)	\$100.00
Failure to submit annual update to District (one per calendar year) - 1st Offense	Written Warning Placed in File
Failure to submit annual update to District (one per calendar year) - 2nd Offense	\$250.00
Failure to submit annual update to District (one per calendar year) - 3rd and Subsequent Offense Cumulative through life of ownership	\$500.00

M. Mobile Food Trucks

Prescheduled Inspection	\$50.00
Day of Event Inspection	\$250.00

3. Plans Review and Related Inspections

A. Fire Sprinklers

First 1500 sq/ft	\$150.00
Each Additional 1000 sq/ft	\$75.00

B. Fire Alarm System Devices

50 or Less Devices	\$150.00
Each Device Over 50	\$0.25

C. Other Required Reviews and Inspections

Hood Systems	\$150.00
Pre-Engineered Suppression Systems	\$75.00
Fire Pumps	\$225.00
Standpipe Systems	\$75 Plus \$5 Riser
Dock Standpipe Systems	\$150.00
Generators	\$225.00
Fuel Storage Systems	\$150.00 Plus \$50 Per Tank
Structural Demo	\$75.00 Per Structure
Certificate of Occupancy	\$50.00
Residential/Commercial Solar	\$150.00
Other Reviews Not List	\$75.00/hr - Min 2 hours (15 Minute Increments)

D. Fire Final Inspections

All Finals	\$75.00 Per system
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4. Miscellaneous Fees

A. Nuisance Alarms

1st Alarm Location in a calendar year	\$0
2nd Alarm at Same Location within 48 hours for Same Alarm	\$75.00
2nd Alarms at Same Location in a calendar year	Written Warning to property owner/manager
3rd Response at Same Location	\$75.00
4th Response at Same Location	\$150.00
5th Response at Same Location	\$300.00
6th and Subsequent Response at Same Location	\$500.00 with a mandatory Fire Watch, protection system full acceptance test with a member of the prevention district present. Fire Final fee will also apply.

B. Failure to Electronically Report Records/Primary Agent/Lock or Key Changes

First Occurrence	\$75.00
Second Occurrence	\$150.00
Third and All Subsequent Occurrences	\$300.00

C. Failure to Notify of an Out of Service Life Safety System

Each Occurrence	\$150.00
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5. Appeals

A. If any person, firm, or corporation is aggrieved by the rulings of the Fire Chief or Fire Marshal under the enforcement of this article, an appeal in writing shall be filed by the complaining party with the Board of Fire Commissioners within 10 working days of the ruling. Such appeal shall be placed upon the agenda of the Commission and the Commission, by majority vote, shall enter its finding upon such appeal and finding shall be a final ruling as to the appeal.

6. Fines

A. Any violation of this article, or the codes adopted herein, shall be punishable as a violation of Class II under the Pinellas County Court Uniform Fine Schedule. Any fines do not alleviate the requirements to pay the fees as outlined in Section 3 and each day that the fees are not paid shall be considered a separate violation.

PASSED AND ADOPTED on this 20th Day of June, 2023.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

BOARD OF COMMISSIONERS

ATTEST:

Louis R. Snelling, IV
Chair

Lawrence G. Schear
Secretary/Treasurer

ACTION ITEM 23-13
FIRE PREVENTION CODE
RESOLUTION 2023-02

RESOLUTION 2023-02

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT SPECIFICALLY AMENDING THE FIRE PREVENTION CODE ORDINANCE #04; AMENDING PROVISIONS TO UPDATE ADOPTED EDITIONS OF THE FLORIDA FIRE PREVENTION CODE; AMENDING SPECIAL HAZARD PROVISIONS REDGARDING ACCESS ROADWAY CLEARANCE REQUIREMENTS AND BUILDING ACCESS; REPEALING PRIOR INCONSISTENT RESOLUTIONS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Pinellas Suncoast Fire & Rescue District (“District”) has determined that Chapter 633, Florida Statutes, Fire Prevention and Control, requires the Pinellas Suncoast Fire & Rescue District Board of Commissioners (“Board”) to adopt rules and regulations and to provide for their enforcement of the health, safety, and welfare of the people of the District; and,

WHEREAS, the Board has previously adopted a Fire Prevention Code for the District; and,

WHEREAS, the Board has determined that it is in the best interest of the District to amend the Fire Prevention Code.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT:

SECTION 1.

FIRE PREVENTION CODE:

- A. This Code shall be known as the Pinellas Suncoast Fire & Rescue District Fire Prevention Code (hereinafter referred to as "Fire Prevention Code").
- B. Except to the extent that they are hereinafter deleted, modified, and/or amended by this Resolution, the following are hereby adopted and incorporated as though fully set forth herein:
- C. The most current edition of the Florida Fire Prevention Code (Chapter 69A-60, FAC) and its incorporated standards and codes.
- D. Not less than one (1) copy of the most current edition of the Florida Fire Prevention Code shall be available for reference in the Prevention Division. The provisions shall be controlled throughout Pinellas Suncoast Fire & Rescue District, Florida.

SECTION 2.

DEFINITIONS:

A. Authority Having Jurisdiction (“AHJ”)

The Pinellas Suncoast Fire & Rescue District is the AHJ.

B. Board of Commissioners

Board of Commissioners shall refer to the Pinellas Suncoast Fire & Rescue District Board of Fire Commissioners.

C. Fire Chief

Fire Chief shall refer to the Fire Chief of the Pinellas Suncoast Fire & Rescue District.

D. Fire Department

Fire Department shall refer to the Pinellas Suncoast Fire & Rescue District.

E. Fire District

Fire District shall refer to the Pinellas Suncoast Fire & Rescue District.

F. Fire Marshal

Fire Marshal shall refer to fire official appointed as the Fire Marshal by the Board of Fire Commissioners to administer the Pinellas Suncoast Fire & Rescue District Fire Prevention Division.

G. Prevention Division

Prevention Division shall refer to the Pinellas Suncoast Fire & Rescue District Fire Prevention Division.

H. Inspector

Inspector shall include the Fire Marshal and any assistants to the Fire Marshal.

I. Investigator

Investigator shall include the Fire Marshal and any assistants to the Fire Marshal.

J. Plans Reviewer

Plans Reviewer shall include the Fire Marshal and any assistants to the Fire Marshal.

K. NFPA

NFPA shall refer to the National Fire Protection Association.

SECTION 3.

VIOLATIONS:

It shall be unlawful for any person to violate this resolution, to permit or maintain such a violation, to refuse to obey any such provision, or to fail or refuse to comply with any such provision or regulation except as variation may be allowed by the action of the Fire Marshal in writing. Proof of such an unlawful act or failure shall be deemed prima facie evidence that such act is that of the owner or other person in control of the premises. The prosecution, or lack thereof, of either the owner, occupant, or the person in charge shall not be deemed to relieve any of the others.

SECTION 4.

FIRE CHIEF:

- A. The Fire Chief shall be responsible for enforcing the Fire Prevention Code. The Fire Chief may assign qualified members of the Fire District as inspectors as necessary from time to time. To assist in performing the responsibilities and duties placed upon the Fire Chief, a Prevention Division in the Fire District is hereby created.
- B. The Prevention Division shall operate under the supervision of the Fire Chief. The Board of Commissioners shall appoint a Fire Marshal. The Fire Marshal shall be the administrator of the Prevention Division. The Fire Marshal shall be responsible for the direct administration and enforcement of the Fire Prevention Code as directed by the Fire Chief.
- C. The Fire Marshal shall be appointed based on examination or other method of determining qualifications in accordance with the District Charter.

SECTION 5.

PREVENTION DIVISION:

- A. It shall be the duty of the personnel of the Prevention Division to enforce this and all resolutions of the Fire District. The provisions of this code are applicable to:

- a. The inspection of buildings, processes, equipment, systems, and other fire and related life safety situations;
 - b. The investigation of fires, explosions, hazardous material incidents, and other related life safety situations;
 - c. All aspects of development review, including site plans, construction plans, drawings, specifications for life safety systems, fire protection systems, access requirements, water supplies, processes, and hazardous materials, and other fire and life safety issues;
 - d. The fire safety education of responsible parties and the general public;
 - e. Existing occupancies and conditions, the design and construction of new buildings, remodeling of existing buildings, additions to existing buildings, and change of occupancy;
 - f. The storage, use, processing, handling, and review of hazardous materials;
 - g. The design, alteration, modification, construction, maintenance, and testing of fire protection systems and equipment;
 - h. Hazards from outside fires in trash, building debris, yard waste, forest and vegetative debris, and other materials deemed hazardous;
 - i. The regulation and control of special events including, but not limited to, firework displays, exhibits, trade shows, amusement parks, haunted houses, and other similar special occupancies, and tents.
 - j. The interior finish, decorations, furnishings, and other combustibles that contribute to fire spread, fire load and smoke production.
- B. The personnel of the Prevention Division shall have such other powers and perform such other duties as are set forth in other sections of this Resolution and as may be conferred and imposed from time to time by law.
- C. The Fire Chief may delegate any powers or duties under this Resolution to the Fire Marshal. The Fire Chief shall prepare instructions for the Fire Marshal and the Fire Marshal's assistants.

SECTION 6.

FIRE MARSHAL APPROVAL:

Before permits may be issued as required by this Fire Prevention Code, the Fire Marshal or the Fire Marshal's assistants shall inspect and approve the plans, systems, processes, vehicles, buildings, or storage places to be used for any such purpose.

SECTION 7.

PLANS REVIEW PROCESS:

- A. Plans Review
- a. Plans shall be submitted to the appropriate jurisdiction's building department in which the project resides.
 - b. Plans shall only be accepted in digital format using an industry-

- approved format.
- c. Plans shall be directly submitted to the Fire District or obtained from the appropriate jurisdiction and shall be reviewed by the District to verify compliance with all applicable codes.
 - d. Review fees shall be paid prior to the plans being reviewed.
 - e. Upon completion of the plans review, the plans will be stamped by the Fire District's Plans Examiner, the written results will be attached either by hardcopy or digitally, and the plans will be returned to the respective building department. Incomplete submittals, those not approved, or those approved with revisions required, where no written acknowledgment of those revisions has been received by the Fire District, shall not be released to the respective building department.

SECTION 8.

PLANS REVIEW EXPIRATION:

- A. Plans review approvals shall expire within one (1) year unless construction has commenced. Re-submittals (due to approval expiration) shall follow the same process as the original submittal.
- B. All Fire Protection System plan reviews shall expire three (3) months from the date of permit issuance unless an initial fire inspection has been completed. Re-submittals (due to permit expiration) shall follow the same process as the original submittal.
- C. All other permits (tent, fireworks display, etc.) shall expire on the date specified on the permit.
- D. Requests for extensions of approvals and permits shall be made in writing at least one (1) week prior to the expiration date. Extensions shall be at the discretion of the Fire Marshal.

SECTION 9.

INSPECTIONS BY FIRE MARSHAL:

The Fire Marshal shall inspect or cause to be inspected all new premises in conjunction with the review process, and all existing premises on an annual basis as dictated by the District Charter and shall make such orders as may be necessary for safeguarding life and property from fire and for the enforcement of the laws and resolutions governing the same.

SECTION 10.

HAZARDOUS CONDITIONS:

- A. Whenever an inspection shall find in any building, or upon any premises or other

places, conditions deemed hazardous to life or property from the threat of fire including, but not limited to, combustible or explosive matter or dangerous accumulations of rubbish or unnecessary accumulation of waste paper, boxes, shavings, or any highly flammable materials especially liable to fire, and which is so situated as to endanger property; or shall find obstruction to or in fire escapes, stairs, passageways, doors, or windows, liable to interfere with the operations of the fire department or egress of occupants in case of fire, the inspector shall order the same to be removed or remedied, and such order shall forthwith be complied with by the owner or occupant of such premises or buildings, subject to the appeals procedure provided for in the Fire Prevention Code.

- B. Any owner or occupant failing to comply with such order within a reasonable period after the service of said order shall be liable to penalties as hereinafter provided.
- C. The service of any such order may be made upon the occupant of the premises to whom it is directed, either by delivering a copy of same to such occupant personally, or leaving it with any adult person in charge of the premises, or, in case no such person is found, upon the premises by affixing a copy thereof in a conspicuous place on the door to the entrance of said premises. Whenever it may be necessary to serve such an order upon the owner of the premises, such order may be served either by delivering to and leaving with the said person a copy of the order, or if the owner is absent from the jurisdiction of the officer making the order by mailing such copy by certified mail to the owner's last known post office address.

SECTION 11.

OPEN FIRE/OPEN BURNING REGULATIONS:

The Fire District shall enforce the open fire/open burning regulations as outlined within the municipal code of the location in which the open fire occurs. Should a municipality otherwise repeal this regulation, the Fire District shall revert to open fire regulations set forth by Pinellas County.

SECTION 12.

INVESTIGATION OF FIRES:

- A. The Prevention Division shall investigate, when deemed necessary, the origin, cause, and circumstances of every fire occurring in the Pinellas Suncoast Fire & Rescue District by which property has been destroyed or damaged and, so far as possible, shall determine whether the fire is the result of carelessness or design. The Fire Marshal or his designated personnel shall take charge immediately of the physical evidence, shall notify the proper authorities designated by law to pursue the investigation of such matters, and shall further cooperate with the authorities in the collection of evidence and in the

prosecution of the case.

- B. Each such report shall be in a form as prescribed by the Fire Marshal and shall contain a statement of all facts relating to the cause, origin, and circumstances of such fires, the extent of the damage thereof, and the insurance upon such property, and such other information as may be required, including the injury, death, or rescue of persons.

SECTION 13.

RECORD KEEPING:

The Fire Marshal shall compile and keep a record of all fires and of all the facts concerning the same, including injuries, deaths, the rescue of persons, and statistics as to the extent of such fires and the damage caused thereby and whether such losses were covered by insurance, and if so, in what amount. Such records shall be made daily from the reports made by the technical inspectors under the provisions of this Resolution. All such records shall be public to the extent required by the Florida Public Records Law.

SECTION 14.

ANNUAL REPORTS:

The Fire Marshal shall make an annual report of the activities of the Prevention Division and shall transmit this to the Board of Commissioners through the Fire Chief. The reports shall contain all proceedings under the Fire Prevention Code with such statistics as the Fire Chief may wish to include therein.

SECTION 15.

AMENDMENTS:

The Fire Chief or the Fire Marshal may, from time to time, recommend any amendments to the Fire Prevention Code.

SECTION 16.

APPLICABILITY:

The provisions of the Fire Prevention Code shall apply equally to both public and private property and to all structures and their occupancies, except as otherwise specified.

SECTION 17.

LIBERAL CONSTRUCTION:

This Resolution shall be deemed an exercise of the police powers of the Pinellas Suncoast

Fire & Rescue District for the preservation and protection of the public health, safety, and welfare and all the provisions of the Fire Prevention Code shall be liberally construed for that purpose.

SECTION 18.

PENALTIES:

- A. Any person who shall violate any of the provisions of the Fire Prevention Code hereby adopted or shall fail to comply therewith, or shall violate or fail to comply with any order made there under, or shall build in violation of any details, statements, specifications, or plans submitted or approved thereunder, or shall operate not in accordance with the provisions of any certificate, permit, or approval issued thereunder, and from which no appeal has been taken, or who shall fail to comply with such an order as affirmed or modified by the Fire Marshal or by a court of competent jurisdiction within the time fixed herein shall for each and every violation and non-compliance, respectively in accordance with F.S. 633.214.
- B. The imposition of a penalty for any violation shall not excuse the violation nor shall the violation be permitted to continue. All such violations or defects shall be corrected within a reasonable time, and when not otherwise specified, the application of the above penalty shall not be held to prevent the enforced removal or prohibited condition.
- C. The Fire Marshal, or his representative, may present any violation of the Fire Prevention Code, or appeal thereof, to the Code Enforcement Board of the appropriate municipality or local governmental entity, provided the members of such Boards are not officers, agents, or employees of the municipality or local governmental entity.

SECTION 19.

BOARD OF APPEALS:

- A. Any person shall be permitted to appeal a decision of the Authority Having Jurisdiction (AHJ) to the Board of Appeals in accordance with NFPA 1-1.10.4.
- B. Appeals shall be submitted in writing to the AHJ within 30 calendar days of the notice of violation or adverse action.
- C. Fire Code Board of Appeals shall follow the fire code NFPA 1.1.10 for the appeals process.
- D. If a person receives an adverse ruling after proceeding through the appeals process outlined above, such person may then petition for a declaratory statement from the State Fire Marshal in accordance with Section 633.001, Florida Statutes.

SECTION 20.

SPECIAL CONSIDERATIONS:

If fire sprinklers are provided in any residential development, or other occupancy type, where no specific requirement for fire sprinklers exists in the Florida Fire Prevention Code or Florida building code, the specific requirements regarding fire department access, water supply, and other provisions of this Code may, as an incentive for the great protection afforded by fire sprinklers, be modified by the AHJ pursuant to NPFA 1-1.4.

SECTION 21.

MINIMUM SITE PLAN, WATER SUPPLY, FIRE HYDRANT, AND ACCESS REQUIREMENTS:

The Fire Marshal shall evaluate the adequacy of water supplies for firefighting purposes and shall evaluate all sources and delivery systems within the Pinellas Suncoast Fire & Rescue District, consistent with the fire risk and the fire department capabilities. Adequacy of supply for firefighting shall be established by determining minimum rates of fire flows to control potential fires in structures and exposures within the county. The fire flow rates are based on estimates of the number of hose streams needed to control potential fires in a given structure or group of structures subject to fire.

A. Site Plan Submittal

- a. Site plans submitted in accordance with this Fire Prevention Code shall include the size, layout, and offsite connections for the water distribution system and the location of all existing and proposed fire hydrants within one thousand (1,000) feet of the proposed project.
- b. Site plans shall also include the type of construction as indicated in the most current edition of the Florida Building Code; the proposed height and the gross square footage of proposed and existing building(s) on and within one hundred (100) feet that are adjacent to the property site; the distance from property lines; the exterior wall dimensions and the distance between buildings located on the same lot.
- c. Site plans shall include all necessary fire department access roadways and fire lanes as determined by the Fire Marshal.
 - i. At least 13 feet 6 inches nominal vertical clearance shall be provided and maintained over the full width of all means of access, including, but not limited to trees, canopies, etc.
 - ii. Minimum roadway pavement width (two-way traffic) shall be twenty (20) feet.
 - iii. Minimum roadway pavement width (one-way traffic) shall be twelve (12) feet.
 - iv. Vertical clearances or roadway widths shall be increased when vertical clearances or roadway widths are not adequate to accommodate fire apparatus or as deemed necessary by the AHJ.
 - v. Dead-end roadways serving commercial or residential

occupancies must include a cul-de-sac when the roadway length exceeds one-hundred-fifty (150) feet. "Y" or "T" type turnaround arrangements are permitted.

- vi. The minimum cul-de-sac radius shall be fifty (50) feet measured to the edge of roadway pavement.
- vii. Where a bridge, ramp, or elevated road is required to be used as part of a fire department access road, it shall be constructed and maintained in accordance with nationally recognized standards. The bridge shall be designed for a live load sufficient to carry the imposed loads of fire apparatus. Vehicle load limits shall be posted at both entrances to bridges, ramps, and elevated roadways where required by the AHJ.
- viii. The gradient for a fire department access road shall not exceed the maximum approved. The angle of approach and departure for any means of fire department access shall not exceed 1 ft drop in 20 ft (0.3 m drop in 6 m), or the design limitations of the fire apparatus of the fire department shall be subject to approval by the AHJ.
- ix. Where required by the AHJ, approved signs or other approved notices shall be provided and maintained for fire department access roads to identify such roads, or prohibit the obstruction thereof, or both. Fire lanes shall be marked with freestanding signs with the wording, "NO PARKING FIRE LANE BY ORDER OF THE FIRE DEPARTMENT" or similar wording. Such signs shall be 12 in. by 18 in. with a white background and red letters and shall be a maximum of seven feet in height from the roadway to the bottom part of the sign. The signs shall be within sight of the traffic flow and be a maximum of 60 feet apart.
- x. The design and use of traffic calming devices shall be approved by the AHJ.
- xi. More than one fire department access road or fire lane shall be provided when it is determined by the Fire Marshal that access by a single road or fire lane may be impaired by vehicle congestion, conditions of terrain, climatic conditions, building characteristics, fire behavior, or other factors that could limit access.
- xii. The turning radius of a fire department access road must be approved by the AHJ.

B. Hydrant Spacing and Fire Flows

- a. Fire flows shall be in accordance with NFPA 1 as amended by the State of Florida through the Florida Fire Prevention Code.
- b. Hydrant spacing shall be in accordance with NFPA 1 as amended by the State of Florida through the Florida Fire Prevention Code.

C. Fire Department Connection (FDC)

- a. All fire department connections shall be located on private property unless an exception is issued in writing by the authority having jurisdiction (AHJ). Such connection shall be a two-and-one-half-inch (2 1/2") Siamese connection verified by the AHJ.
- b. All fire department connections shall be yard FDCs and shall be a minimum of 15 ft. from the protected building.
- c. Freestanding FDC piping shall be capable of supporting and/or resisting the weight and lateral forces applied by connecting two (2) three-inch (3") hose lines when subjected to a minimum of 150 psi.
- d. New FDC locations shall not be located on any double-check valve assembly.
- e. The FDC shall be a two and one-half inch (2 1/2") connection listed for use as a fire department sprinkler connection. The two and one-half inch (2 1/2") connection shall be in accordance with design specifications as stated in NFPA 1963, Standard for Fire Hose Connections.
- f. The FDC shall be arranged so that the connection is between thirty inches (30") and thirty-six inches (36") above the finished grade at the location of the connection.
- g. A supporting fire hydrant shall be within 25-50 feet of the FDC (up to 100' may be granted with Fire Marshal approval).
- h. The FHA and FDC location(s) shall be coordinated with the Prevention Division.
- i. When separate standpipe and sprinkler systems (not a combination system) are provided, individual fire department connections are required with each marked as to the system they serve, such as the connection serving the fire sprinkler system shall be noted "SPRINKLER" and the connection serving a standpipe shall be noted "STANDPIPE." Approval for locating one or both fire department connections in a location other than the private property side of the fire line backflow preventer, as provided above must be obtained in writing from the authority having jurisdiction (AHJ).
- j. When there are multiple standpipe or sprinkler systems on the same property, they must be labeled as to which location they serve.
- k. The fire hydrant shall be on the same side of the street as the fire department connection in a location approved by the AHJ.

D. Access Control

- a. As provided within the most current edition of the Florida Fire Prevention Code and its incorporated standards and codes, the AHJ shall have the authority to require access box(es) to be installed in an accessible location where access to or within a structure is difficult because of security. Access shall also be provided to gated subdivisions or developments through the use of an AHJ approved device or system.
- b. Where automatic vehicle control access gates are used, an approved access control key switch shall be obtained through the Prevention Division and

shall be installed by the owner, contractor, or agent on the access control panel for the gate. A means to open the gate manually upon loss of power must also be provided.

- c. The owner or representative shall notify the Fire District and provide new keys when locks are re-keyed or changed to maintain proper access. Failure to do so may result in a fine as outlined in the district schedule of fees.
- d. Key Box Systems
 - i. A key box system provides a rapid and reliable access method to buildings to determine the cause of a fire alarm or other fire protection system activation without the expense of having to repair doors or windows damaged due to forced entry by the fire department. All necessary access keys to the building are marked and kept in the key box. The fire department's master key is kept under strict supervision and security. Only Knox Box UL 1037 listed boxes are approved in the Fire District.
 - ii. All structures (other than one and two-family dwellings) equipped with automatic fire sprinkler systems, fire alarm systems, and any others deemed necessary by the Fire Marshal, shall have an approved access key box installed in an acceptable location. The access key box shall contain all keys necessary to access fire alarm panels, electrical rooms, sprinkler rooms, and any other areas to which the Pinellas Suncoast Fire & Rescue District may require entry. These keys shall be stamped or engraved to identify the locations of the locks they open.
 - iii. Key Box Compliance
 1. To support Pinellas County's "one-key" initiative, all locations required to maintain a key box must provide the Fire District access to a key box that complies with this code within twenty-four (24) months of this resolution. Any property that does not comply will be subject to the inspection and reinspection fee schedule until the box is ordered and proof is rendered to the District.
 - iv. Procedures for Obtaining a Key Box:
 1. Obtain an Ordering Instructions Form from the representative of the Fire District and follow the instructions as outlined.
 2. Purchase a Knox Box by visiting www.knoxbox.com/7751. The **3200 Series of 4400 Series Knox Box** will be required to accommodate the required number of keys to be placed inside.
 3. Found in parentheses below are labels that the keys should have stamped or engraved on for easy identification by fire department personnel. If there are questions concerning

the labeling, please contact the district.

4. Each of the following keys is required in the Knox Box:
 - a. Access Door Keys – Lobby, Stairwells, etc. (LOBBY, STAIR, etc.)
 - b. Elevator Room Key – (ELEV)
 - c. Fire Pump Room Key – (FP)
 - d. Fire Alarm Room Key – (FACP)
 - e. Electrical Room Key – (ELEC)
 - f. Generator Room Key – (GEN)
 - g. Roof Access – (ROOF)
 - h. Keys to any miscellaneous/common areas of the structure – (Identifiable label)
- v. Each property shall provide one set of keys for each building containing all items listed above. For 3-story buildings, provide one complete set of keys to the property and two sets containing keys for items a-g. The same will apply to 4- and 5-story properties with one complete key set and either three (4-story) or four (5-story and above) sets containing items a-g. If the current box does not allow all sets to be placed inside, an additional or larger box may need to be purchased.
- vi. The box will arrive in an open position, and you must contact the Fire District to lock the key box.
- vii. Location
 1. The following guidelines are provided for locating the key box; however, the specific location shall be coordinated with the Fire District prior to installation.
 - a. Installation height of the key box shall be not more than six feet (6') or as specifically approved by the Fire District.
 - b. The key box should not be hidden by shrubbery or other screening material.
 - c. The key box should be located to the right of the door nearest to the fire alarm panel if the building is so equipped. The specific location should be coordinated with the Fire District to ensure the adequacy of access to the key box after installation.
- viii. Mounting
 - a. The key box should be mounted per the manufacturer's instructions which are included with the box upon delivery. The key box must be mounted securely. Any firm that deems it appropriate may also order the key box equipped with a tamper switch that can then be tied to its burglar alarm for increased security.

SECTION 22.

FIRE ALARMS:

- A. As provided in the most current edition of the Florida Fire Prevention Code and its incorporated standards and codes where fire department notification is required by the Florida Fire Prevention Code, the fire alarm shall be arranged to transmit the alarm automatically via a listed central station service.
- B. Fire alarm panels shall be located in an area designated by the Fire Marshal and shall be immediately available to Fire District personnel at all times. Fire alarm panels shall not be located outdoors in non-air-conditioned areas or in individual (private) tenant spaces.
- C. The replacement of individual fire alarm equipment components (i.e., power supply, motherboard, batteries, etc.) due to age, damage, or any other reason shall comply with the applicable requirements of the most current edition of the Florida Fire Prevention Code Chapter 43 Building Rehabilitation.
- D. Replacement of Fire Alarm Control Panel (FACP)
 - a. All FACP upgrades and replacements require permits and inspections from by the Fire District
 - b. Replacing or upgrading an FACP will require the new FACP to comply with current code requirements. The upgrade of the fire alarm system shall be determined according to the scenarios listed below:
 - i. Panel Failure
 - 1. Replacement of an FACP due to catastrophic failure will not require the existing fire alarm system to be upgraded to comply with current code requirements. Any devices or appliances that need to be replaced due to the upgrade will be permitted to be replaced on a one-for-one basis in the existing locations, provided that the devices and appliances are installed in accordance with their listings and codes in effect when the system was installed.
 - ii. Model Discontinued and/or No Longer Supported by the Manufacturer
 - 1. An FACP that has been discontinued and is no longer supported by the manufacturer shall be permitted to be upgraded to the next model which has replaced it. Any devices or appliances that need to be replaced due to the upgrade will be permitted to be replaced on a one-for-one basis in their existing locations, provided that the devices and appliances are installed in accordance with their listings and codes in effect when the system was installed.
 - iii. Voluntary Replacement of a Fire Alarm Control Panel
 - 1. Replacing a functional FACP with a new panel from a different manufacturer will require the existing core areas of the building be upgraded to meet current code requirements. Core areas include lobbies, public bathrooms, common

corridors, and means of egress pathways.

iv. Tenant/Building Improvements

1. When an FACP cannot support new devices or appliances required for a building tenant improvement, the new panel and all new work associated with the tenant improvement shall comply with current code requirements. In addition, core areas building must also be brought up to compliance with current code requirements. Core areas include lobbies, public bathrooms, common corridors, and means of egress pathways.

v. Accessibility Upgrades

1. Replacement of an FACP in order to support ADA upgrades will not require the existing fire alarm system to be upgraded to comply with current code requirements. All new fire alarm work associated with the ADA upgrades shall comply with current codes. Any devices or appliances not associated with the ADA upgrade will be permitted to be replaced on a one-for-one basis in the existing locations. This is provided the devices and appliances are installed in accordance with their listings and codes in effect when the system was installed.

vi. Other Scenarios

1. When an FACP replacement is proposed that does not meet one of the scenarios i-v above, contact the Prevention Division.

c. Inspections

- i. All projects that include the installation of a new FACP will require a 100% test of the fire alarm systems during the final inspection. Systems shall not be transferred to a new panel before the final inspection is performed by the Fire District.

SECTION 23.

TWO-WAY RADIO ENHANCEMENT SYSTEMS/BI-DIRECTIONAL AMPLIFIER SYSTEMS (BDAS) REQUIREMENTS:

- A. Two-Way Radio Enhancement Systems/BDAS shall be installed, inspected, and operationally tested in accordance with the manufacturer's published requirements by the Fire District and comply with the most current edition of the Florida Fire Prevention Code and its incorporated standards and codes. High-rises, new, and existing commercial construction shall be pre-surveyed for radio signal strength and comply with timelines outlined in Florida Statute 633.202. Pre-surveys of radio signal strength shall be submitted to the Fire Marshal in the form of heat signature mapping, or a certification document of radio signal strength provided by a licensed engineer. Any alternative methods for providing radio signal strength pre-survey shall be subject to AHJ approval.

SECTION 24.

RESPONSE TO MALFUNCTIONING OR NUISANCE ALARMS, DETECTION, AND SUPPRESSION SYSTEMS:

- A. Fire responses to malfunctioning systems not only create a burden on Fire Department resources but also create a safety risk for the general public. Occupants in structures where malfunctioning systems are considered “routine” may acclimate to the malfunctioning system and not pay attention to these critical systems during an emergency. It shall be the responsibility of the owner, agent, and/or occupants of a structure having fire and life safety systems to maintain the systems for the life of the building by employing a qualified contractor. All structures and premises shall adhere to the inspection, testing, and maintenance requirements, as defined in the most recently adopted versions of the Florida Fire Prevention Code, National Fire Protection Association (NFPA) Standard 25, Standard for the Inspection, Testing, and Maintenance of Water Based Fire Protection Systems, and NFPA Standard 72, National Fire Alarm and Signaling Code.
- B. The owner, agent, and/or occupant(s) must have a qualified contractor on site within a reasonable time of the Fire District’s request.
 - a. If there is no responsible party on-site at the time of a malfunctioning life safety system, in the interest of saving lives and property, the Fire Department will post a “Fire Watch,” and fees shall be assessed in compliance with the Pinellas Suncoast Fire & Rescue Schedule of Fees.

SECTION 25.

FIRE SPRINKLER REQUIREMENTS:

- A. Automatic fire sprinkler systems, either code required or voluntary, regardless of occupancy classification, shall be electronically supervised by an approved fire alarm system.
- B. All fire sprinkler system control valves, including double detector check valves, shall be electronically supervised.
- C. All underground pipes, tees, plugs, caps, bends, reducers, valves, and hydrant branches shall be restrained against movement by approved mechanical restrained joint systems. The use of thrust blocks and restrained joint systems may be used.
- D. Piping shall be listed for fire protection service and comply with the standards and codes listed in the most current edition of the Florida Fire Prevention Code NFPA 24 Standard for Installation of Private Fire Mains and Their Appurtenances (2013).
- E. Unless otherwise permitted by the Fire District, access to the fire sprinkler system riser(s) and fire pumps(s), if required, shall be accomplished from an exterior door located adjacent to such equipment.

SECTION 26.

REPORTING REQUIREMENTS FOR ALL FIRE PROTECTION RELATED SYSTEMS, DEVICES, AND PROPERTY REPRESENTATIVES (Fire Alarm Systems, Fire Sprinkler Systems, Fixed Fire Protection, Fire Extinguishers, Private Fire Hydrants, and all other fire protection systems):

- A. All reports related to fire protection system inspection, testing, and maintenance shall be reported to the Pinellas Suncoast Fire & Rescue District by an internet-based fire inspection reporting system approved by the Fire District
- B. Owners, agents, and/or occupants shall be assessed a fee for contractors who fail to submit inspection, testing, and maintenance reports electronically shall be assessed in compliance with the Pinellas Suncoast Fire & Rescue District Schedule of Fees.
- C. All contractors shall immediately notify the Fire Department when a life safety system is taken offline or out of service. Contractors that fail to notify the Fire Department of an out-of-service life safety system shall be fined in accordance with the Pinellas Suncoast Fire & Rescue District Schedule of Fees.
 - a. During normal business hours, please call 727-595-1117 x103. After hours contact Pinellas County Dispatch at 727-588-4761. In either instance, please provide the property location, system(s) affected, expected duration, and a contact name and phone number.
- D. Each property shall have on file with the district at least one person or company to serve as the primary agent. This owner, agent, and/or occupant shall serve as the NFPA Impairment Coordinator unless this position is delegated to another representative. This owner, agent, and/or occupant shall also serve as the main point of contact for the Fire District. This information shall include name, company, phone number, email address, and billing address at minimum. And shall always be kept up to date. Should a representative change occur, and the Fire District is not notified, a fee will be assessed in accordance with the Pinellas Suncoast Fire & Rescue District Schedule of Fees.

SECTION 27.

FEES:

The Board of Commissioners is authorized to impose impact fees, inspection fees, plans review fees, special event fees, and others as authorized by various District resolutions, State Statutes, and the District's Charter. A schedule of all fees is on file and available by request at the administrative office of the Fire District. This fee schedule shall be known as "Pinellas Suncoast Fire & Rescue District Schedule of Fees."

SECTION 28. This Resolution shall remain in full force and effect until supplemented, amended, modified, repealed, discontinued or otherwise altered.

SECTION 29. If any section, subsection, sentence, clause, phrase of this Resolution, or the particular application thereof shall be held invalid by any court, administrative agency,

or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application, shall not be affected thereby.

PASSED AND ADOPTED on the 20th day of June, 2023.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

Board of Commissioners:

ATTEST:

Louis R. Snelling, IV
Chair

Lawrence G. Shear,
Secretary/Treasurer

ACTION ITEM 23-14
FIRE AND LIFE SAFETY
INSPECTIONS
RESOLUTION 2023-03

RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, SUPERSEDING RESOLUTION 2011-03, ESTABLISHING RATES AND CHARGES FOR FIRE AND LIFE SAFETY INSPECTIONS, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Pinellas Suncoast Fire & Rescue District (“District”) is authorized, pursuant to applicable Florida laws and the District Charter, to conduct fire and life safety inspections within its jurisdiction on an annual basis; and,

WHEREAS, the Board of Commissioners of the Pinellas Suncoast Fire & Rescue District desires to charge fees for fire and life Safety inspections and related administrative expenses; and,

WHEREAS, the District previously passed and adopted Resolution 2011-03; and,

WHEREAS, the District now desires to update and amend that Resolution to reflect the amended rates in the newly adopted Pinellas Suncoast Fire & Rescue District Schedule of Fees.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT:

SECTION 1. The Pinellas Suncoast Fire & Rescue District shall charge and collect a fee for services in accordance with the Pinellas Suncoast Fire & Rescue District Schedule of Fees for all structures within its jurisdiction that require annual inspection according to the Florida Statute Statutes, Regulations and National Fire Protection Association Codes, and the District’s Short-Term Rental Resolution, and pursuant to the Charter of the Pinellas Suncoast Fire & Rescue District.

SECTION 2. All fees charged pursuant to this Resolution shall be paid to the Pinellas Suncoast Fire & Rescue District upon receipt of the invoice for services rendered.

SECTION 3. In the event of failure to pay a fee, interest shall accrue at a rate of 12 percent per annum and delinquent penalties shall incur at the rate of 10 percent per month on unpaid fees.

SECTION 4. The District shall be authorized to collect the fee for services in any manner allowed by law, including, but not limited to, imposing a lien on the structure for non-payment, and shall be further authorized to enforce said lien pursuant to all powers vested in the District and/or in the same manner as if the fee were an ad valorem taxation, at the sole discretion of the of the Pinellas Suncoast Fire & Rescue District.

SECTION 5. In the event of any formal legal action to collect a fee imposed under this Resolution, the prevailing party shall be entitled to recover all reasonable attorney fees and costs incurred.

SECTION 6. If any section, sentence, clause, or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding shall in no way affect the validity of the remaining portions of this Resolution.

SECTION 7. This Resolution shall remain in effect unless modified, altered, or repealed by Resolution of the Board of Commissioners of the Pinellas Suncoast Fire & Rescue District.

PASSED AND ADOPTED on the 20th day of June, 2023.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

Board of Commissioners:

ATTEST:

Louis R. Snelling, IV
Chair

Lawrence G. Schear
Secretary/Treasurer

ACTION ITEM 23-15
PLANS REVIEW
RESOLUTION 2023-04

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, SUPERSEDING RESOLUTION 2007-06, ESTABLISHING RATES AND CHARGES FOR BUILDING PLANS REVIEW AND RELATED SERVICES, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Pinellas Suncoast Fire & Rescue District (“District”) is authorized, pursuant to applicable Florida laws and the District Charter, to conduct building plans review and related services; and,

WHEREAS, the Board of Commissioners of the Pinellas Suncoast Fire & Rescue District is authorized to establish and collect fees proportionate to the building plan review process and related services rendered; and,

WHEREAS, the District previously passed and adopted Resolution 2007-06; and,

WHEREAS, the District now desires to update and amend that Resolution to reflect the amended rates in the newly adopted Pinellas Suncoast Fire & Rescue District Schedule of Fees.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT:

SECTION 1. The Pinellas Suncoast Fire & Rescue District shall charge and collect a fee for building plan reviews and related services, as are set out in the Pinellas Suncoast Fire & Rescue District Schedule of Fees.

SECTION 2. If any section, sentence, clause, or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, that holding shall in no way affect the validity of the remaining portions of this Resolution.

SECTION 3. This Resolution shall remain in effect unless modified, altered, or repealed by Resolution of the Board of Commissioners of the Pinellas Suncoast Fire & Rescue District.

PASSED AND ADOPTED on the 20th day of June, 2023.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

Board of Commissioners:

ATTEST:

Louis R. Snelling, IV
Chair

Lawrence G. Schear
Secretary/Treasurer

ACTION ITEM 23-16
SHORT-TERM RENTALS
RESOLUTION 2023-05

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT FOR THE PURPOSE OF PROTECTING THE LIFE AND PROPERTY OF THOSE PARTIES WHO OCCUPY, OWN, AND RESIDE IN TRANSIENT, VACATION, SHORT-TERM, AND/OR TIMESHARE RENTALS, PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Pinellas Suncoast Fire & Rescue District, hereinafter referred to as the “District,” finds it necessary to require annual registrations and shall complete regular inspections as defined by the Authority Having Jurisdiction (AHJ) for transient, vacation, short-term, and timeshare rentals for the purpose of saving lives and preserving property.

WHEREAS, this Resolution shall be in compliance with Florida Statute 633, Florida Administrative Code 69A-43, Florida Statute 509.215, Florida Statute 553.79(13), and the most current edition of the Florida Fire Prevention Code.

WHEREAS, the District has the authority to enact Resolutions related to the prevention of fires and preservation of property (CH 2000-436).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE AND RESCUE DISTRICT THAT:

SECTION ONE: It is the intention of the District that all transient, vacation, short-term, and timeshare rentals, and non-owner-occupied two-family homes, register with the District annually to ensure that required fire and life safety inspections are conducted.

SECTION TWO: Within 120 days from the effective date of this Resolution, all transient, vacation, short-term, and timeshare rentals, and non-owner-occupied two-family homes, shall be registered with the District and provide the following:

- A. Full legal name and contact information for the property owner(s) (this shall include a local responsible representative if the owner(s) are not local, telephone number(s), mailing address, and electronic mail (e-mail) contact.
- B. Property owner and/or local representative will be available via phone, e-mail, or in person within twenty-four (24) hours of a District request.
- C. It shall be unlawful for any owner, agent, or realtor to rent any property as defined herein that is not registered or has not had the required fire inspection with the District.
- D. Updates to registration information are required every year during the month of November. Properties that do not submit a current registration, by the end of the calendar year, December

31st, will be required to pay a new registration fee as defined in the Pinellas Suncoast Fire & Rescue District Schedule of Fees.

- E. When a property is sold, the registration shall automatically expire. If the new owner will use the property as a rental as defined in this Resolution, registration and the required fire inspection shall be completed prior to renting.

SECTION THREE: The verbiage contained herein shall have the following meanings:

- A. **Transient Public Lodging Establishment:** Any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings that is rented to guests more than three (3) times in a calendar year for periods of less than 30 days or one (1) calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests. (509.013 (4)(a)1)
- B. **Vacation Rental:** A vacation rental is any unit or group of units in a condominium or cooperative or any individually or collectively owned single-family, two (2) family, three (3) family, or four (4) family house or dwelling unit that is also a transient public lodging establishment but that is not a timeshare project. (509.242 1(c))
- C. **Timeshare Rentals:** Single-family or two-family homes that are licensed per FS Chapter 721, which are advertised as a transient rental.
- D. **Short-Term Rental:** For this resolution, a short-term rental encompasses all preceding definitions above (A, B, and C).

SECTION FOUR: Properties defined in this Resolution shall comply with the following posting and inspection requirements:

- A. District-issued Life Safety Division decals shall be displayed on an exterior window of the rental unit, on the address side of the structure.
- B. Occupant load signage as granted by Pinellas County Section 138-3232(c)(1), or the municipality in which the short-term rental is located.
- C. Properties shall be made available for a fire and life safety inspection, upon receiving a 30-day notice from the District.
- D. Multiple inspections within a 12-month period shall only be conducted at the District's discretion considering property ownership changes; permitted work or alterations; investigation of fire or life safety issues; reports of, or suspected non-compliance.
- E. Fire code violations that are deemed imminent hazards shall be abated within 72 hours.

F. All other violations shall be abated within 45 days; this abatement period may be extended at the request of the owner if a mitigation plan is submitted and accepted by the District.

SECTION FIVE: Fees shall include but are not limited to the following:

A. A registration fee identified in the Pinellas Suncoast Fire & Rescue District Schedule of Fees. There shall be no fee for the required annual update each November unless the property fails to provide the required update by December 31st. Properties failing to provide the update shall be subject to the original registration fee, and the failure to submit fee if applicable, as outlined in the Pinellas Suncoast Fire & Rescue Schedule of Fees.

B. Inspection and re-inspection fees as defined in the Pinellas Suncoast Fire & Rescue Schedule of Fees.

SECTION SIX: Parties found to be in violation of this Resolution shall face penalties as outlined in the Pinellas Suncoast Fire & Rescue Schedule of Fees.

SECTION SEVEN: The following properties shall be excluded from this Resolution:

A. Homes, not advertised to the public as a transient, vacation, short-term, or timeshare rental.

B. Two-family homes where the owner occupies one (1) unit for a minimum of six (6) months per year; however, if the other unit is utilized as short-term rental, that portion will be inspected.

C. Single-family homes that are owner-occupied.

SECTION EIGHT: If any portion of this Resolution is declared invalid by a court of competent jurisdiction, the remaining sections shall remain enforceable and in effect.

PASSED AND ADOPTED on the 20th day of June, 2023.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

Board of Commissioners:

ATTEST:

Louis R. Snelling, IV
Chair

Lawrence G. Schear
Secretary/Treasurer

ACTION ITEM 23-19

STATION 28

FUNDING AGREEMENT

RESOLUTION 06- 70

A RESOLUTION RELATING TO CONTRACTUAL
INDEMNIFICATION BY THE COUNTY.

WHEREAS, Pinellas County frequently enters into contractual relationships;

WHEREAS, these contracts vary from purchase orders to multimillion dollar contracts, to interlocal agreements;

WHEREAS, the County generally requires other contracting parties to indemnify the County for the negligence both of the contractor and of the County;

WHEREAS, many parties refuse to indemnify the County for the actions or inactions of the County and often seek to require the County to indemnify them for the actions of the County, its contractors, or third parties;

WHEREAS, the nature of the party, and the subject matter of the contract are factors in the County's decision making regarding risk assumption and indemnification;

WHEREAS, the County usually has refused to indemnify other entities for several reasons: 1) The County is entitled to sovereign immunity under the Florida Constitution and §768.28, Fla. Stat., and an indemnification could be interpreted as a contractual waiver of that sovereign immunity; 2) The Florida Constitution prohibits a County from pledging its credit to another entity and the indemnification could be viewed as a pledge of the County's credit; 3) Article VII Section 10 of the Florida Constitution, and §§129.06 and 129.07, Fla. Stats. require that a County limit its expenditures to the budgeted amounts, and contracts requiring expenditures in violation of these statutes are not only void,

but subject the commissioners voting and contracting for such amounts, and their individual bonds, to liability for any excess indebtedness contracted for; 4) §§129.08 and 129.09, Fla. Stats. provide for criminal liability for commissioners knowingly voting for such expenditures, and the clerk of the circuit court signing any payment thereon;

WHEREAS, currently various individuals make determinations relative to these indemnification or risk assumption decisions based on the nature, size, necessity or desirability of the agreement at issue;

WHEREAS, in advising various departments and bodies regarding these indemnification or risk assumption matters, the County Attorney's Office has caused the phrase, "to the extent permitted by law" to be added to clauses wherein the County purports to indemnify another entity;

WHEREAS, the County Attorney's Office interpretation has been that due to all of the constraints listed above, "the extent permitted by law" is – not at all, and that the indemnification of another entity is a void *ab initio* action with no effect;

WHEREAS, certain legal precedents have come out that could be construed to undermine the County Attorney's Office interpretation;

WHEREAS, American Home Assurance Company v. National Railroad Passenger Corporation, 908 So.2d 459 (Fla. 2005) (*holding that a municipality could contractually be held liable under an indemnification provision despite sovereign immunity defenses raised*), and Florida Department of Natural Resources v. Garcia, 753 So.2d 72 (Fla. 2000) (*holding that the City of*

Miami could indemnify the State of Florida despite a statutory provision that prohibits one governmental entity from indemnifying a second governmental entity for the second entity's negligence) are two cases that raise potential problems for the interpretation previously relied upon by the County Attorney's Office;

WHEREAS, the County Attorney's Office has been in contact with other County Attorney's Offices, reviewed the widely varying policies thereof, and has researched and discussed the matter internally;

WHEREAS, it is the opinion of the County Attorney's Office that the most conservative and safest course of action is to never indemnify another party;

WHEREAS, as a practical matter, it is sometimes necessary, to achieve policy goals that are in the best interests of the County, to take on the risk of such an indemnity provision; and

WHEREAS, the Board of County Commissioners hereby finds that there is a need for the County to implement a uniform policy and methodology for the review of matters relating to contractual risk assumption or indemnification of other entities by the County.

NOW THEREFORE BE IT RESOLVED by the Pinellas County Board of County Commissioners as follows:

I. The County Policy is that the County does not indemnify other parties. That Policy may only be waived based on certain factors such as:

- 1) the availability of the goods or services from other sources;
- 2) the County's need/desire for the goods or services;
- 3) the probability of a loss occurring.

II. County policy not to indemnify others should not be waived lightly and when done, shall conform to the following requirements:

- 1) The other entity must have refused, in writing, to remove all indemnification requirements requested of the County directly, and refused to allow a statement that each party be responsible for its own negligence to take the place of the indemnification provision.
- 2) No indemnification by the County for the acts of any entity other than the County, its Governing Body, or its employees shall be approved. Particularly, no contract shall be entered into that requires the indemnification for acts or omissions of third parties, or third party agents of the County.
- 3) County indemnification of a party shall specifically be limited to the lesser of the contract amount, or the limits of sovereign immunity under §768.28, Florida Statutes (\$100,000/\$200,000). Recovery shall be limited contractually to the actual damages incurred as a result of County's sole negligence. No recovery of attorney's fees and costs should be permitted.
- 4) County indemnification shall specifically be limited to traditional liabilities for which the County could be held liable under common law interpreting the limited waiver of sovereign immunity (i.e. no waiver of sovereign immunity for planning functions or otherwise). Language shall also be included that states that any claim must comply with the procedures found in §768.28, Fla. Stat. for such tort claims.
- 5) County indemnification requires specific individual review through the contract review process which must include, at a minimum, the Clerk of the Circuit Court, the County Attorney's Office, the County Risk Management Department, and the County Administrator's Office.

III. To the extent possible, and after consideration as outlined above, the following language is to be used for the County to indemnify another party (Contractor):

County hereby agrees to indemnify the Contractor for claims brought against the Contractor only to the extent that they are found to result from the sole negligence of the County, its governing body, or its employees. This indemnification shall not be construed to be an indemnification for the acts, or omissions of third parties, independent contractors or third party agents of the County. This indemnification shall not be construed as a waiver of the County's sovereign immunity, and shall be interpreted as limited to only such traditional liabilities for which the County could be liable under the common law interpreting the limited waiver of sovereign immunity. Any claims against the County must comply with the procedures found in §768.28, Florida Statutes. In order to comply with the requirements of §129.06, Florida Statutes, and Article VII,

section 10 of the Florida Constitution, the value of this indemnification is limited to the lesser of the amount payable by either party under the substantive provisions of this Agreement, or the limitations of §768.28, Florida Statutes. In addition, this indemnification shall be construed to limit recovery by the indemnified party against the County to only those damages caused by County's sole negligence, and specifically not include any attorney's fees or costs associated therewith.

IV. Notwithstanding any contractual authority delegation to the contrary, any indemnification provisions entered into by the County other than that listed in paragraph III. may only be entered into at the specific direction of the County Administrator or his designee, and only after review by the County Attorney's Office. Any indemnity provision entered into pursuant to this subsection IV shall be reported to the Board of County Commissioners in arrears no less than quarterly.

Commissioner Morrioni offered the foregoing resolution and moved its adoption, which was seconded by Commissioner Seel, and upon roll call the vote was:

AYES: Duncan, Stewart, Harris, Seel, and Morrioni.

NAYS: None.

ABSENT AND NOT VOTING: Welch and Latvala.

APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

[Handwritten Signature]

Attorney

ACTION ITEM 23-20
EMS FUNDING ENHANCEMENT

ACTION ITEM 23-21
AUDITOR SELECTION
COMMITTEE

**STATE OF FLORIDA
AUDITOR GENERAL**



**AUDITOR SELECTION
AND
AUDITOR SELECTION COMMITTEE
GUIDANCE**

**EFFECTIVE FOR AUDITS FOR FISCAL YEARS ENDED
SEPTEMBER 30, 2021, AND THEREAFTER**

SEPTEMBER 2021

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Auditor Selection Law

Section 218.391, Florida Statutes,¹ the auditor selection law, establishes required procedures for the selection of auditors to perform the financial audits required by Section 218.39, Florida Statutes, for counties, municipalities, special districts, district school boards, charter schools, and charter career technical centers. These procedures help ensure selection of a qualified auditor and satisfactory audit effort. Section 218.391, Florida Statutes, is included as Appendix A to this document.

The established auditor selection process requires a request for proposal (RFP) for the solicitation of the necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The auditor selection law requires that the governing body of each county, municipality, special district, district school board, charter school, and charter technical career center establish an auditor selection committee. Section 218.391(2)(d), Florida Statutes, provides that while the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the financial audit, the auditor selection committee may serve other audit oversight purposes as determined by the entity's governing body.

The purpose of this document, which was initially prepared by an Auditor Selection Task Force² established by the Auditor General, is to provide additional nonmandatory guidance regarding the auditor selection committee and the selection of auditors for performing the financial audit required by Section 218.39, Florida Statutes. Specifically, this document provides guidance in the following areas:

- Composition of auditor selection committees.
- Responsibilities of auditor selection committees.
- Audit proposal evaluation factors.
- Use and elements of an RFP for audit services.
- Use and elements of audit services contracts.

Additional auditor selection topics are included in Appendix B - Questions and Answers. A listing of resources used to prepare this guidance is included in Appendix C.

This document includes numerous references to guidance from the Government Finance Officers Association (GFOA) for audit committees because such guidance is relevant to auditor selection committees assigned audit oversight responsibilities.

Auditor Selection Committee Composition and Size

Legal Requirements

Section 218.391, Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, include each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution, or their respective designees, and one member of the board of county commissioners or its designee. The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three

¹ All statutory references in this guidance are to the 2020 Florida Statutes.

² The Task Force included representatives of the Florida Association of Counties, Florida Association of Court Clerks and Controller, Florida Association of Public Purchasing Officers, Florida Association of Special Districts, Florida Government Finance Officers Association, Florida Institute of Certified Public Accountants, Florida League of Cities, and Florida School Finance Officers Association. Also included were representatives of the Auditor General's Office, the Legislative Auditing Committee, and the former Legislative Committee on Intergovernmental Relations.

members, one of which must be a member of the governing body and who must serve as the committee chair.

No employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve as a member of the auditor selection committee; however, an employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

Nonmandatory Guidance

The effectiveness of an auditor selection committee in performing its assigned duties is dependent on the qualifications and skills of its members and the relationship of the members to the governing body.

GFOA Best Practices³ recommend the following regarding the composition of audit committees, which would also apply to auditor selection committees:

- *Ideally, all members of the committee should possess or obtain a basic understanding of governmental financial reporting and auditing. The audit committee also should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose. Such a financial expert should through both education and experience, and in a manner specifically relevant to the government sector, possess 1) an understanding of generally accepted accounting principles and financial statements; 2) experience in preparing or auditing financial statements of comparable entities; 3) experience in applying such principles in connection with the accounting for estimates, accruals, and reserves; 4) experience with internal controls; and 5) an understanding of audit committee functions.*

For governmental entities experiencing difficulty in acquiring financial expertise on the audit committee, alternative means of acquiring such expertise include, but are not limited to, obtaining assistance from another governmental entity's chief financial officer, engaging an independent financial professional, or providing a training program for audit committee members to develop the necessary financial knowledge.

- *To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee.*

GFOA Best Practices⁴ suggest that the actual audit committee membership be composed of the governing body or a subset of the governing body. Under this approach, it is likely that the entity will need to engage an outside party to obtain the needed experience in governmental financial reporting and auditing. The audit committee members should be provided an orientation on the duties and responsibilities of the committee, including such topics as objectives of internal control, accounting, auditing, and financial reporting to assist in making sound judgments.

- *An audit committee should have sufficient members for meaningful discussion and deliberation, but not so many as to impede its efficient operation. As a general rule, the minimum membership of the committee should be no fewer than three.*

Another factor that could affect the size of the audit committee, particularly in smaller communities, is the availability of individuals who possess both the skills desired of an audit committee member and the willingness to make the commitment to perform effectively as a member. It is important that the entity not compromise these factors, as well as independence considerations, in establishing the size of the audit committee.

³ GFOA's Best Practice: *Audit Committees*.

⁴ GFOA's Best Practice: *Audit Committees*.

- *Members of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism.*

GFOA Best Practices⁵ suggest that audit committee members be provided training regarding the audit committee function. This is particularly critical where the committee members are governing body members who may not possess the needed experience in governmental financial reporting and auditing. At a minimum, such training might include making members familiar with this guidance and the publications referenced herein.

Small Government Considerations

Smaller entities may experience difficulty in obtaining the necessary experience in governmental financial reporting and auditing from a source that is independent from financial management of the entity. Qualified persons willing to provide such experience may simply not be available within the community. In such instances, the small entity might consider consulting with larger entities in the area to identify employees or consultants of those entities who might be willing to work with their auditor selection committee. A smaller entity may also opt to include members of the auditor selection committee of the larger entity on its auditor selection committee. Regardless of the method used to provide an auditor selection committee function, ultimate responsibility for the selection of the auditor rests with the governing body.

Auditor Selection Committee Responsibilities

Legal Requirements

The primary purpose of the auditor selection committee, as contemplated in Section 218.391, Florida Statutes, is to assist in the selection of an auditor to conduct the financial audit required by Section 218.39, Florida Statutes.

Section 218.391(3), Florida Statutes, establishes the duties of the auditor selection committee to include:

- Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
- Public announcement of an RFP.
- Provision of interested firms with the RFP.
- Evaluation of proposals provided by qualified firms.
- 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.

The auditor selection committee may also serve other audit oversight purposes as determined by the entity's governing body.

Nonmandatory Guidance

- Establishment of the Auditor Selection Committee. GFOA Best Practices⁶ advise that the audit committee be formally established by charter, enabling resolution, or other appropriate legal means. Likewise, Florida local governmental entity auditor selection committees should be formally established by charter, ordinance, resolution, or written policies and procedures adopted by the governing body. In addition to addressing the composition of the auditor selection committee (see the previous section, Auditor Selection Committee Composition and Size), the formal means by which the auditor selection committee is established should define the

⁵ GFOA's Best Practice: *Audit Committees.*

⁶ GFOA's Best Practice: *Audit Committees.*

committee's responsibilities and prescribe committee member qualifications consistent with GFOA recommendations.

GFOA Best Practices⁷ recommend that the audit committee be established in such a manner that the auditors engaged to conduct the financial audit report directly to the audit committee. If the auditor selection committee is assigned oversight responsibilities with respect to the independent audit and the establishment of internal controls and adequate management processes, the GFOA's Best Practice: *Audit Committees* (October 2008) should be consulted for additional guidance.

- Auditor Selection Committee Responsibilities. GFOA Best Practices⁸ indicate that an audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors. GFOA Best Practices further indicate that, by effectively carrying out its functions and responsibilities, an audit committee helps to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the entity's financial reporting practices.

The GFOA's publication, *Governmental Accounting, Auditing, and Financial Reporting* (2020), also known as the GFOA Blue Book,⁹ indicates that governing bodies are responsible for ensuring that management fulfills its obligations in regard to internal control and financial reporting. The GFOA Blue Book¹⁰ also indicates that governing bodies typically establish audit committees for this purpose and audit committee responsibilities, in addition to audit oversight, include selecting the auditors. Accordingly, although State law assigns this task to the auditor selection committee, consideration should be given to using the auditor selection committee as an audit committee as contemplated by the GFOA.

The GFOA Blue Book¹¹ further indicates that:

- The auditors should report directly to the audit committee.
- The audit committee should have access to the reports of any internal auditors, as well as access to any annual internal audit work plans.
- The audit committee should publish the results of its work in an annual written report to the governing body.

Should the auditor selection committee be assigned audit oversight responsibilities that are in addition to the statutorily mandated auditor selection committee responsibilities (i.e., used as an audit committee as contemplated by the GFOA), consideration should be given to GFOA guidance regarding audit committee responsibilities. For example, the GFOA's *Audit Management Handbook* (GFOA Handbook) recommends that, in addition to auditor selection, the audit committee perform the following functions:

- Monitoring the Audit
 - Monitoring Activity During the Audit. The GFOA Handbook¹² indicates that concerns of interest to the audit committee during the audit would include whether the audit is progressing on schedule and whether potential problems are identified and immediately corrected, if appropriate. Potential problems might include difficulties in gathering information or contacting key personnel, discovery of instances or indications of fraud,

⁷ GFOA's Best Practice: *Audit Committees*.

⁸ GFOA's Best Practice: *Audit Committees*.

⁹ GFOA Blue Book, Chapter 43, page 43-1.

¹⁰ GFOA Blue Book, Chapter 43, pages 43-1 and 43-2.

¹¹ GFOA Blue Book, Chapter 43, pages 43-2 through 43-4.

¹² GFOA Handbook, Chapter 6, pages 87 and 88.

waste, or abuse that require immediate attention, and circumstances that could result in a modified opinion. Monitoring can be accomplished through periodic progress reports or meetings.

- Review of Final Audit Reports. The GFOA Handbook¹³ recommends that the audit committee review each of the auditor's reports to gain a thorough understanding of problems identified by the auditor to provide the background needed to address resolution of the problems. In view of the emphasis placed on management letters in Florida law and the Rules of the Auditor General,¹⁴ an auditor selection committee assigned audit oversight responsibilities should review the management letters required to be submitted as a part of the audit report. For the committee to effectively review the results of the audit, the results must be communicated in a manner that assures a thorough understanding by the committee members. In lieu of relying solely on the delivery of a written audit report, this might be accomplished at a public meeting¹⁵ in which committee members have an opportunity to ask questions of the auditors. This could be done either in addition to, or in conjunction with, a public meeting of the entity's governing body at which governing body members would also have an opportunity to question the auditors. If the findings are presented at a governing body meeting, consideration should be given to a meeting convened solely or predominantly for this purpose to assure that the findings are adequately communicated.

- Audit Resolution

The GFOA Handbook¹⁶ points out that while it is management's responsibility to implement corrective action related to audit findings, the audit committee should be responsible for monitoring management's implementation. The GFOA Handbook suggests that governing bodies may want to require management to answer to the governing body for any failure to implement corrective action plans in a timely manner to the satisfaction of the audit committee.

Specified entities are required by Auditor General Rule 10.558(2) to provide the Auditor General with responses to all audit findings included in their financial audit reports. The responses are required to include corrective action designed to prevent recurrence of any findings included in the audit report.

- Auditor Evaluation

The GFOA Handbook¹⁷ views auditor evaluation as the first step of the subsequent year's audit procurement or, if audit procurement is not scheduled for the subsequent year, a process for identifying and recommending needed improvements in the auditor's performance. The GFOA Handbook recommends that the audit committee meet with management to discuss matters pertaining to the auditor's performance, including: ability to meet deadlines; compliance with other provisions of the audit contract; competence and cooperativeness of the audit staff; and thoroughness and reasonableness of audit adjustments, findings, and recommendations.

In assessing the overall effectiveness of the audit, the auditor selection committee may determine a need for audit procedures that are in addition to the minimum procedures

¹³ GFOA Handbook, Chapter 6, pages 88 through 91.

¹⁴ All references in this guidance to Rules of the Auditor General rules are to *Chapter 10.500, Rules of the Auditor General* effective for fiscal years ending September 30, 2020, and thereafter.

¹⁵ Auditor selection committee meetings are subject to the Sunshine Law (Section 286.011, Florida Statutes) as discussed in question 11 of Appendix B - Questions and Answers.

¹⁶ GFOA Handbook, Chapter 6, page 92.

¹⁷ GFOA Handbook, Chapter 6, page 92.

necessary to issue an opinion on financial statements. Such information would be useful in preparing future requests for proposals.

- **Communications with the Auditor Selection Committee.** If the auditor selection committee is assigned audit oversight responsibilities (i.e., is acting as an audit committee), effective communication between the auditors and the auditor selection committee is necessary. Financial audits conducted pursuant to Section 218.39, Florida Statutes, must be conducted in accordance with auditing standards generally accepted in the United States¹⁸ and government auditing standards.¹⁹ Auditing standards generally accepted in the United States require that auditors communicate certain matters with the audit committee or other subgroup of those charged with governance²⁰ and communicate with the audit committee regarding internal control-related matters²¹ and identified or suspected noncompliance with laws and regulations.²²

Small Government Considerations

While smaller entities may lack the resources to expand the use of the auditor selection committee to accommodate all or many of the nonmandatory audit oversight functions described above, all entities, regardless of size, are required to use the committee for auditor selection. The entities are encouraged to use the auditor selection committees for the other functions to the extent available in their particular circumstances. Additional discussion regarding the establishment of auditor selection committees by small governments is included in the Auditor Selection Committee Composition and Size section.

Audit Proposal Evaluation Factors

Legal Requirements

Section 218.391(3)(a), Florida Statutes, requires that the auditor selection committee establish factors to be used for the evaluation of audit services to be provided and that such factors include, but not be limited to, ability of personnel, experience, ability to furnish the requested services, and such other factors as may be determined by the committee to be applicable to the particular requirements. Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals.

Nonmandatory Guidance

Consistent with Florida law, GFOA Best Practices²³ state “The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor’s ability to perform a quality audit. Price should not be allowed to serve as the sole criterion for selection of an independent auditor.”

- **Audit Firm Qualifications.** While Florida law prescribes minimal audit firm qualifications that must be considered in selecting an auditor, the *GFOA Handbook*²⁴ describes an evaluation process to be used in selecting the auditor that includes certain mandatory criteria that must be met by the auditor to qualify for further consideration. The criteria listed by the *GFOA Handbook* include:

¹⁸ These standards are promulgated by the AICPA in its publication *AICPA Professional Standards*. All references in this guidance to *AICPA Professional Standards* are to such standards codified as of July 1, 2020.

¹⁹ These standards are promulgated by the Comptroller General of the United States in the publication *Government Auditing Standards*.

²⁰ *AICPA Professional Standards*, AU-C Sections 260.08 -.14.

²¹ *AICPA Professional Standards*, AU-C Sections 265.11 -.15.

²² *AICPA Professional Standards*, AU-C Sections 250.21 -.23.

²³ GFOA’s Best Practice: *Audit Procurement*.

²⁴ GFOA Handbook, Chapter 5, page 79.

- Meets applicable independence requirements.
- License to practice as a CPA in the State.
- Receipt of adequate continuing professional education by key personnel.
- Completion of a quality control review within the past 3 years.
- A history of performing quality audits.
- **Technical Qualifications.** The GFOA Handbook²⁵ indicates that if a point system is used to evaluate proposals, the total points should be divided between two categories for technical qualifications of proposers: (1) expertise and experience and (2) audit approach. Expertise and experience qualifications could include, for example:
 - Past experience and performance on comparable government engagements.
 - Quality of the firm’s professional personnel to be assigned to the engagement and quality of the firm’s management support personnel to be available for technical consultation.
 - Experience with specific State and Federal grant programs.
 - Information technology expertise.

Audit approach qualifications include, for example:

- Adequacy of proposed staffing plan (hours and level) for the various segments of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.

The GFOA Handbook²⁶ points out that technical qualifications should be tailored to meet each government’s unique environment and specific audit requirements and cites as an example a government that sponsors its own pension plan for employees, which might require actuarial expertise. The GFOA Handbook also recommends assignment of point value ranges to each criterion to aid in the evaluation of the technical qualifications of proposers, which allows the entity to reflect the relative importance of the qualifications for that government and engagement (i.e., allows the entity the flexibility to reflect qualitative differences in the qualifications presented in the proposals).

Use and Elements of Request for Proposal

Legal Requirements

Pursuant to Section 218.391(3)(c), Florida Statutes, the auditor selection committee must provide interested audit firms with an RFP. The RFP is required to include information on how proposals are to be evaluated and such other information as the committee determines is necessary for the firm to prepare a proposal.

Nonmandatory Guidance

The GFOA Blue Book²⁷ states that an effective RFP serves two purposes: 1) provides enough information about the entity to allow potential auditors to assess whether their particular experience and resources would be a “good match” for the engagement, and 2) elicit enough information from responding audit firms to assess their ability to perform a high quality government audit.

²⁵ GFOA Handbook, Chapter 5, page 80 and 81.

²⁶ GFOA Handbook, Chapter 5, page 81.

²⁷ GFOA Blue Book, Chapter 43, page 43-13.

- Public Announcement for Audit Services. Section 218.391(3), Florida Statutes, provides that the auditor selection committee shall publicly announce an RFP and provide interested firms with the RFP. To achieve the benefits of a competitive selection process, it is critical that there be sufficient responses by qualified audit firms to the RFP. The GFOA Handbook²⁸ states that a well-planned solicitation effort is needed to identify a sufficient number of qualified audit firms. This can be accomplished in a variety of ways and the law does not mandate any specific method. The method selected should provide sufficient time for the potential responders to prepare an appropriate response. The NIGP: Institute for Public Procurement,²⁹ in its publication *Public Procurement Guide for Elected and Senior Government Officials*,³⁰ indicates that potential service providers should be given a minimum of 14 to 30 days to prepare bids or proposals.

To promote competition, the method of noticing the RFP should be designed to reach as many potential providers of audit services as possible. The GFOA Handbook³¹ identifies several methods for identifying and of reaching qualified audit firms from which proposals can be solicited, including advertisement in local newspapers, notice in a publication of the state society of certified public accountants, inquiries of other entities in the same region, and direct mailing to audit firms. In Florida, the Auditor General maintains a database of local government audit reports received, including the names of the audit firms that conducted the audits, thereby providing another source that entities may find useful for identifying and reaching potential audit firms. If the entity opts to advertise in a newspaper, the newspaper selected should have adequate coverage to assure an opportunity for a sufficient number of responses.

- Elements of the Request for Proposal. The GFOA Handbook³² includes a list of 24 information elements that should be considered in designing an RFP for audit services. These elements generally either provide information to the prospective proposers regarding the RFP evaluation process or assure that adequate information is provided by the proposers to allow for an informed decision by the entity. It may not be necessary to include all of these elements in the RFP, but each element should be considered, and those elements considered to be appropriate for the given circumstances should be incorporated. The elements listed in the GFOA Handbook consist of:

1. *How proposals will be evaluated.*

The RFP should clearly state the factors upon which the selection will be based and could provide:

- a. The relative weights of the evaluation factors, particularly with respect to qualifications and price, when price is considered as one of the evaluation factors.
- b. A statement that price will not be the sole or predominant factor to assure that highly qualified firms will receive appropriate consideration and to discourage the submission of proposals with unrealistically low prices by less qualified firms.
- c. Auditor qualifications that are mandatory for all proposers.
- d. Particular qualifications that will be considered more favorably (e.g., experience with particular grant programs).

²⁸ GFOA Handbook, Chapter 4, page 27.

²⁹ NIGP: Institute for Public Procurement is a membership-based, nonprofit organization composed of members representing Federal, state, provincial and local government levels throughout the United States and Canada and provides support to professionals in the public sector procurement profession.

³⁰ NIGP *Public Procurement Guide for Elected and Senior Government Officials* (2016), page 17.

³¹ GFOA Handbook, Chapter 4, pages 27 and 28.

³² GFOA Handbook, Chapter 4, pages 29 through 45.

2. *Procedures to be followed in the proposal process.*

The prospective proposers who will be incurring the cost of preparing and presenting a proposal will need specific information as to how to respond to the RFP. Such information might include:

- a. The appropriate format to use in making the proposal.
- b. Identification of a contact person.
- c. Whether there will be a pre-proposal conference.
- d. Information regarding the submission of proposed prices (i.e., audit fees), such as the form or timing of submission of the proposed audit fee or the level of detail required to support the proposed audit fee (e.g., number of hours x level of staff at set rate per hour).³³
- e. Other aspects of the proposal process, including submission deadlines, consideration of late proposals, and notification of evaluation and auditor selection results.

3. *Brief description of the entity and its accounting systems and financial reporting structures.*

Prospective proposers require information that will provide a basis for determining the type and amount of resources that will be needed to perform the audit. This information might include:

- a. General description of the entity, including:
 - i. The entity's fiscal year.
 - ii. Services the entity provides its citizens.
 - iii. Organizational chart and key personnel.
 - iv. Size of the entity (e.g., geographic area, number of employees, total budget or payroll).
 - v. The entity's documented policies and procedures.
- b. Fund structure and basis of accounting.
- c. Involvement in Federal awards programs and State financial assistance projects.
- d. Description of pension plans.
- e. Information regarding component units and joint ventures.
- f. Magnitude of financial operations.
- g. Scope of information systems, including networking, software vendors, and major applications.
- h. Existence, size, and scope of the internal audit function.
- i. Contact person for access to prior audit information.

4. *Known weaknesses in the entity's internal control structure.*

Prospective proposers will want to be made aware of significant known internal control deficiencies. This could be accomplished by providing the proposers with a copy of the prior year external audit report (including financial statements, auditor's reports, and management letters), prior year adjusting entries, and the status of prior audit report findings (corrected or uncorrected). It may also be useful to provide proposers recent relevant internal audit reports.

³³ Section 218.391, Florida Statutes, permits consideration of compensation in selecting the auditor; however, Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals. Additionally, Section 218.391(5), Florida Statutes, provides that the method used by the entity to select, and negotiate a contract with, an auditor must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39, Florida Statutes, and the entity's needs.

5. *Anticipated implementation problems arising from new authoritative pronouncements.*

An entity's readiness to implement new pronouncements, laws, or regulations having a significant impact on the entity's financial operations and reporting could impact the auditor's consideration of the resources needed to perform the audit.

6. *Principal contacts inside and outside the entity.*

Examples of contacts that proposers might want to be aware of as individuals with whom they will be expected to interact during the engagement include:

- a. Chief executive officer.
- b. Chief financial officer.
- c. Auditor selection or audit committee members.
- d. Director of internal audit.
- e. Grants management personnel.
- f. Legal counsel.

7. *Level of assurance to be required of the auditor for each type of information contained within the report.*

The auditor will need to be made aware of circumstances that might impact the scope of the audit. Such circumstances might include the audit of the financial statements of a component unit by another audit firm or a determination of compliance with specific legal requirements that will require an auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*³⁴ pursuant to Auditor General Rule 10.556(10).

8. *Auditing standards required for the engagement.*

Pursuant to Florida law³⁵ and Auditor General Rule 10.551(3), all required financial audits of entities in Florida are to be performed in accordance with *Government Auditing Standards* promulgated by the Comptroller General of the United States. The RFP might include a statement to this effect to avoid any misunderstanding.

9. *The auditor's specific reporting responsibilities.*

Although the auditor's reporting responsibilities are described in the auditing standards and the Rules of the Auditor General, the GFOA Handbook recommends listing the reporting responsibilities in the RFP. This could be most easily accomplished by reference to the Rules of the Auditor General, Chapter 10.550 (*Local Governmental Entity Audits*), Chapter 10.800 (*Audits of District School Boards*), or Chapter 10.850 (*Audits of Charter Schools and Charter Technical Career Centers, the Florida Virtual School, and Virtual Instruction Program Providers*), as appropriate. For Florida local governmental entity financial audits, the scope of the work to be performed by the auditor could include:

- a. Expression of opinion in conjunction with a full-scope audit of a comprehensive annual financial report (CAFR) (optional under Florida law and Rules of the Auditor General) or a report on basic financial statements only (minimum requirement for all local government audits).
- b. Federal or state single audit reports (required if certain thresholds are met).
- c. Management letter (required for all local government audits).

³⁴ *AICPA Professional Standards*, AT-C Section 315.

³⁵ Financial audits required by Section 218.39, Florida Statutes, and defined by Section 218.31(17), Florida Statutes, must be conducted in accordance with *Government Auditing Standards*.

- d. An auditor's report prepared in accordance *AICPA Professional Standards* pursuant to Auditor General Rule 10.556(10).

Expected deliverables should also include any requirement for separate opinions for any debt issues or to meet any other reporting requirements.

10. *The type and amount of assistance available from the entity.*

Entities can sometimes reduce the cost of their audits by providing certain assistance to the auditor. To formulate the type and amount of resources to be applied to the audit, the auditor needs information as to the type and extent of assistance that will be available from the entity. The GFOA Handbook refers to various types of assistance including internal audit support, clerical support, and preparation of schedules. A statement might be included acknowledging that the entity is responsible for preparing draft financial statements. Any anticipated concerns regarding the ability of the entity to do so should be disclosed.

11. *Required audit timetable and deliverables.*

The GFOA Handbook recommends that the RFP include the latest acceptable dates for the following:

- a. Entrance conference.
- b. Completion of interim audit work.
- c. Completion of year-end field work.
- d. Submission of audit adjustments and draft findings.
- e. Exit conference.
- f. Issuance of reports.

12. *Additional services to be required of the auditor.*

Auditors often provide additional services beyond audit services; however, the ability of auditors to provide nonaudit services to an audit client has been severely limited by *Government Auditing Standards*. Careful consideration should be given to the restrictions on such services prior to including them in the RFP. *Government Auditing Standards*³⁶ suggest that auditors performing nonaudit services obtain agreement from the entity's management that management will perform the following functions regarding nonaudit services:

- a. Assume all management responsibilities.
- b. Oversee the services using an individual with suitable skill, knowledge, or experience.
- c. Evaluate the adequacy and results of the services.
- d. Accept responsibility for the results of the services.

13. *Information on auditor workspace and access to telephones, copiers, FAX machines, and computers.*

The GFOA Handbook suggests that the RFP include information on the location and type of workspace that will be made available to the auditor, as well as availability of telephones, Internet access, copy machines, FAX machines, and computer hardware and software.

14. *Procedures to be followed to determine if additional audit work is necessary and the fee basis applicable to such work.*

Circumstances sometimes arise in which the scope of the audit may need to be expanded

³⁶ *Government Auditing Standards* (2018 Revision) paragraph 3.76.

beyond what was anticipated in the RFP. For example, an entity might request the auditor to perform additional work in an area where the auditor discovered certain control weaknesses. The GFOA Handbook recommends that the RFP indicate that the scope of the audit may only be broadened with the entity's consent and request that proposers indicate how the fee for additional work related to a scope expansion would be determined.

15. *Information needed from proposers to evaluate their qualifications.*

A primary purpose of the RFP is to provide the entity with information needed to assess the professional skill and experience of the auditors who will perform the engagement. The GFOA Handbook recommends that the RFP ask for the following information from the proposer:

- a. Overall size of the audit firm.
- b. Location and number of professional staff who will perform the engagement.
- c. Identification and qualifications of personnel to be assigned to the engagement, including:
 - i. Names and government audit experience of the partner in charge of the audit and other partners who will be assigned review or quality control functions.
 - ii. Names of the manager and other supervisory personnel who will be assigned to the engagement, including information about their government audit experience.
 - iii. Information on certification, licensure, and CPE training of each of the above.
 - iv. Information on membership in professional societies (e.g., AICPA, FICPA, FGFOA, GFOA, AGA) of each of the above.
 - v. Background and qualifications, including experience, of all other professional audit or other staff assigned to the engagement.

The GFOA Handbook also recommends that the RFP clearly set forth: (1) the circumstances in which the audit staff may be changed; (2) the need for new staff to meet the same level of qualifications; and (3) the entity's right to reject or approve replacements.

16. *Requirement for auditors to furnish a statement that they meet the appropriate criteria for independence.*

Auditors are required to maintain independence, both in fact and appearance, regarding audit clients. The GFOA Handbook suggests that the RFP require a formal statement from the proposers that they meet the guidelines for independence as set forth in applicable auditing standards.

17. *Request for references from other entity clients.*

The GFOA Handbook suggests that the RFP ask proposers to furnish the names of governments (preferably of similar type and size) for which they have recently performed similar audits, and contact information for those governments.

18. *Request for information on the results of peer reviews.*

*Government Auditing Standards*³⁷ require that auditors performing audits in accordance with those standards (in Florida, this includes local governmental entity financial audits conducted pursuant to Section 218.39, Florida Statutes) undergo external peer review at least once every 3 years. The GFOA Handbook recommends that the RFP ask proposers to provide the entity with a report on their most recent peer review, and whether it included a review of the quality of specific government audits. The RFP could also ask for the results of desk or field reviews of their audits by Federal or state agencies.

³⁷ *Government Auditing Standards* (2018 Revision) paragraph 5.84.

19. *Request for information on the status of any disciplinary actions undertaken against the firm.*

The GFOA Handbook recommends that the RFP request information on whether any disciplinary action has been taken against the firm at the Federal or state level and, if such action has been undertaken, the current status of the action. In Florida, certified public accountants may be subject to punishment for a misdemeanor committed pursuant to Section 473.322(2), Florida Statutes, or to disciplinary action by the Florida State Board of Accountancy pursuant to Section 473.323(3), Florida Statutes.

20. *Request for detailed information on the proposer's anticipated audit approach.*

The GFOA Handbook points out that, in addition to information regarding the proposer's qualifications, the proposer's audit approach should be evaluated to determine that the proposer has a sound understanding of the scope of the engagement and the entity's environment. Additionally, the entity needs assurance that the proposer will apply the appropriate level of effort needed to perform the engagement satisfactorily. The GFOA Handbook recommends that the RFP ask for the following types of information:

- a. The extent to which the firm proposes to employ statistical sampling techniques.
- b. The extent to which the firm proposes to employ analytical procedures.
- c. The manner in which the firm intends to segment the engagement.
- d. The hours of staff time at each level that will be devoted to each segment.
- e. The approach proposed for gaining and documenting the auditor's understanding of the entity's internal controls.
- f. The approach proposed for determining which laws and regulations should be tested for compliance.
- g. The method of drawing samples for tests of compliance.

21. *Requirements applicable to working papers and cooperation with other auditors.*

The GFOA Handbook recommends that the RFP clearly establish the period for retention of the auditors working papers by the auditor and parties who are allowed access to the working papers. In establishing the retention period, the entity should consider that *AICPA Professional Standards*³⁸ require financial statement auditors to retain "audit documentation of any nature" (this would include audit working papers) for at least 5 years after release of the audit report. This should be considered a minimum retention period in drafting an audit services contract. The GFOA Handbook also recommends that the RFP include provisions requiring accessibility to the working papers by Federal cognizant agencies; principal auditors, where component units are audited by other auditors; parties designated by the entity as part of an audit quality control review; and successor auditors for matters relating to continuing accounting significance.

22. *Policy toward joint proposals or the use of subcontracting.*

The use of subcontracting or joint ventures on the part of auditors can be a means for encouraging participation by smaller firms. The GFOA Handbook recommends that any subcontracting after the audit contract is awarded be subject to the entity's right to approve or reject subcontracting firms. Further, if joint proposals or subcontracting is allowed, the RFP should request proposers to identify the firm that will serve as the principal auditor.

23. *Right to reject proposals, demand additional information, and use unsuccessful proposals.*

The GFOA Handbook recommends that the RFP indicate that the entity:

- a. Retains the right to reject any or all proposals.
- b. Retains the right to request additional information from proposers and failure to provide

³⁸ *AICPA Professional Standards*, AU-C Section 230.17.

the information could result in rejection of a proposal.

- c. Reserves the right to retain proposals and use ideas from them.
- d. Is not obligated in any manner to reimburse firms for costs incurred in connection with responding to the RFP.

24. *Any additional language to meet the requirements of applicable laws and regulations.*

The GFOA Handbook suggests that the entity be aware of and include any specific language required by law or regulation.

Use and Elements of Audit Services Contract

Legal Requirements

Section 218.391(7), Florida Statutes, requires that every procurement of audit services be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. An engagement letter signed and executed by both parties constitutes a written contract. The written contract shall include, at a minimum, the following:

- A provision specifying the services to be provided and fees or other compensation for such services.
- A provision requiring that invoices for fees and other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. Section 218.391(8), Florida Statutes, provides that written contracts may be renewed (pursuant to renewal periods specified in the contract) without the use of auditor selection procedures and that such renewals shall be in writing.

Nonmandatory Guidance

The audit services contract is a legally binding agreement that should be prepared and reviewed with the advice of legal counsel. The GFOA Handbook³⁹ suggests that the written agreement incorporate by reference the terms of the RFP and specific language regarding the understanding between the entity and the auditors. The entity should also be careful to ensure that the written agreement terms are consistent with the terms of the successful proposal.

- **Engagement Letter**. While Section 218.391(7), Florida Statutes, authorizes the use of an engagement letter as an audit services contract, if it is signed by both parties, the use of an engagement letter does not relieve the need to include all provisions that would constitute a good contract and protect both the entity and the auditor.
- **Required Contract Elements**. As indicated above, there are certain legally required elements that must be included in the audit services contract. Additional guidance for each of these elements follows:
 - *Services to be provided and fees or other compensation (Section 218.391(7)(a), Florida Statutes)*. *AICPA Professional Standards*⁴⁰ indicate that agreed upon terms of the audit engagement should include, among other things, the objective and scope of the audit, the responsibilities of the auditor, and the responsibilities of entity management. *AICPA Professional Standards*⁴¹ also suggest elaborating on the scope of the audit, to include reference to applicable legislation, regulations, generally accepted auditing standards, and ethical and other pronouncements of professional bodies to which the auditor adheres. Florida law and the Rules of the Auditor General include several requirements that impact the

³⁹ GFOA Handbook, Chapter 6, page 85.

⁴⁰ *AICPA Professional Standards*, AU-C Section 210.10.

⁴¹ *AICPA Professional Standards*, AU-C Section 210.A24.

scope of the audit in addition to the required auditor's reports on the financial statements and State and Federal programs. Specifically addressing these requirements in the contract helps to preclude any subsequent misunderstandings regarding the auditor's responsibilities.

- *Invoices for fees and other compensation in sufficient detail to demonstrate compliance with the contract (Section 218.391(7)(b), Florida Statutes).* AICPA Professional Standards⁴² suggest that the basis on which fees are computed and any billing arrangements be included in the engagement letter (contract). The basis for payment may vary from a lump sum arrangement to specific rates to be paid for the services of specific employees or categories of employees of the audit firm and reimbursement for specific costs, such as travel, incurred in connection with the engagement. The level of detail on the invoice sufficient to demonstrate compliance with the terms of the contract will vary according to the basis for payment. In the case of a fixed fee contract, the basis for payment should be clearly defined within the audit services contract. If the contract identifies certain employees for which the firm will be paid at specified hourly rates, the contract should require invoices that indicate the numbers of hours worked by each employee and application of the appropriate rates. If the contract provides for reimbursement for certain actual costs, the contract should require invoices that demonstrate the costs actually incurred by the firm in the form of receipts or similar documentation.
- *Contract period, renewals, and termination (Section 218.391(7)(c), Florida Statutes).* The contract must specify the number of years for which it will be in effect, including any options for renewal on the part of the entity. The law does not prescribe a maximum term for an audit services contract or a maximum number of renewal periods. Once the contract period, including renewals, has expired, any further required audit services must be subjected to the auditor selection law as required by Section 218.391, Florida Statutes.

The GFOA's Best Practice: *Audit Procurement* recommends that governmental entities enter into multiyear agreements of at least 5 years in duration when obtaining the services of an independent auditor. The GFOA points out that such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit and can also help reduce audit costs by allowing auditors to recover certain "start-up" costs over several years, rather than a single year. The appropriate length for the audit services contract is left to the judgment of the entity. However, as the auditor selection process established by law is intended to ensure selection of a qualified auditor and satisfactory audit effort, entities should avoid establishing excessive contract periods.

- Additional Contract Elements. Additional elements that are recommended by the GFOA Handbook⁴³ to be made a part of the audit services contract include:
 - An independence assertion by the auditor.
 - Language describing the actions to be taken in the event of a disagreement as to whether certain procedures are within the scope of the contract.
 - Provisions to assure the availability of the auditor's services to aid the entity in the defense of claims that may arise as the result of audit work.
 - Language concerning opportunities for socially and economically disadvantaged individuals (such language may be required by law or regulation).
 - Clarification of the auditor's duty to maintain the confidentiality of certain sensitive information.

⁴² AICPA Professional Standards, AU-C Section 210.A24.

⁴³ GFOA Handbook, Chapter 6, pages 85 through 87.

- Provisions establishing the entity's rights to terminate the contract and the procedures for doing so.
- Stipulation as to how the value of the auditor's work is to be determined if the engagement is terminated prior to completion.
- Language establishing the auditor's sole liability for claims arising from the auditor's performance of the engagement.
- Language requiring both the entity and the auditor to attempt to resolve disputes amicably.
- Language requiring formal notification to the other party in the event of a disagreement (e.g., a disagreement over the scope of the audit) and indicating what is to be considered notification in such instance (e.g., registered mail).
- Language specifying how the terms of the contract can be waived or modified.
- Language clarifying that the contract's separate provisions are to stand alone, so that a failure to meet one provision does not nullify the entire contract.
- A requirement for the auditor to obtain insurance coverage.
- A prohibition against the auditor's delegating or subcontracting audit work without the entity's permission.

In developing audit contracts, entities should consider an article⁴⁴ titled *Contract Issues for Governmental Audits* that was jointly developed by the AICPA and GFOA to educate governments and their auditors about clauses in contracts and engagement letters in the governmental environment that may not meet *AICPA Professional Standards* and that may create uncertainty about the auditor's independence.

As shown above, different professional organizations have placed varying emphasis on the contents of the contract for audit services. Entity management must determine the most appropriate provisions for a contract in a given set of circumstances. The specific elements and language to be included within a contract will ultimately be a matter of agreement between the entity and the audit firm.

⁴⁴ A link to this article is provided on the AICPA's Web site at www.aicpa.org/search.html?source=AICPA&q=Contract+Issues+for+Governmental+Audits.

Appendix A - Auditor Selection Law

218.391 Auditor selection procedures.

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.

(a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution their respective designees, and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the committee may serve other audit oversight purposes as determined by the entity's governing body. The public may not be excluded from the proceedings under this section.

(3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

- (a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.
- (b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.
- (d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.
- (5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.
- (6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.
- (7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services.
- (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- (c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.
- (8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.
- (9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

History.--s. 65, ch. 2001-266; s. 1, ch. 2005-32; s. 15, ch. 2019-15.

Appendix B - Questions and Answers

General

1. **Question:** Are the auditor selection requirements of Section 218.391, Florida Statutes, to be applied whenever a local governmental entity (entity) contracts with a CPA firm for any audit services?

Answer: No. Section 218.391, Florida Statutes, applies only to contracting for the financial audit required by Section 218.39, Florida Statutes. However, the use of selection procedures provided for in Section 218.391, Florida Statutes, and other Federal, State, or local laws is advisable when contracting for any audit services.

2. **Question:** Is there a legal requirement or recommendation for mandatory rotation of auditors after a specified number of years or at the end of an audit services contract?

Answer: No. Unless the entity has established its own mandatory auditor rotation requirement, there is no legal requirement for the mandatory rotation of auditors. The current auditor may be included in the auditor selection process at the end of the current audit services contract.

The GFOA's Best Practice: *Audit Procurement* provides "While there is some belief that auditor independence is enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract ... the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory."

3. **Question:** If an entity is satisfied with the existing auditor and can negotiate acceptable fees, can the contract for financial audit services be renewed without going through the auditor selection procedures required by Section 218.391, Florida Statutes?

Answer: A contract for financial audit services can be renewed only as provided in the contract, which is required to include a provision specifying the contract period, including renewals.

4. **Question:** Are the auditor selection procedures required to be used only when an entity decides to change auditors or initiate a request for proposals process?

Answer: No. The revised auditor selection procedures are required to be followed when an audit contract period expires. The audit contract is required to include a provision specifying the contract period, including renewals.

5. **Question:** Chapter 2019-15, Laws of Florida, effective July 1, 2019, amended Section 218.391(2), Florida Statutes, to revise the requirements for establishing the auditor selection committee and appointing committee members. Does this impact an audit services contract that was in effect at July 1, 2019?

Answer: No. An audit services contract that was in effect at July 1, 2019, can remain in effect through the end of the original contract term, including renewals. Entities are required to comply with the new auditor selection committee requirements for auditor selection procedures initiated after July 1, 2019.

6. **Question:** Are audit services contracts required to include renewal option provisions?

Answer: No. The contract is not required to include a renewal provision; however, a contract cannot be renewed in the absence of such a provision.

7. **Question:** Is there a minimum or maximum number of years that an audit contract must cover?
- Answer:** No. The audit services contract must specify a contract period including renewals, but the law does not specify a minimum or maximum number of years that an audit services contract must cover. This is left to the discretion of the entity and is a matter of agreement between the entity and the audit firm. The entity should use prudent business practices in establishing the contract period.
8. **Question:** Section 218.391(4)(c), Florida Statutes, provides that a governing body may select a firm recommended by the auditor selection committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method. Which specific provisions of the law may be considered nonmandatory under this provision by the application of an alternative methodology?
- Answer:** Regardless of the negotiation method used, an entity's governing body must establish an auditor selection committee pursuant to Section 218.391(2), Florida Statutes, and the auditor selection committee must perform its functions in accordance with the requirements of Section 218.391(3), Florida Statutes. Regardless of the method used to select the audit firm, compensation may not be the sole or predominant factor used to select the firm (Section 218.391(3)(d) and (4)(c), Florida Statutes).
9. **Question:** Can an auditor selection committee ratify, after the fact, a request for proposal previously developed and issued by City personnel or City personnel's evaluation and ranking of proposals submitted by interested firms?
- Answer:** No. Pursuant to Section 218.391(3), Florida Statutes, the auditor selection committee is required to create (and provide interested firms with) a request for proposals and to evaluate and rank proposals submitted by interested firms. An auditor selection committee's statutorily prescribed duties may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).
10. **Question:** Can an entity select an auditor to conduct a financial audit pursuant to Section 218.39, Florida Statutes, by piggybacking off of another entity's audit contract?
- Answer:** No. Pursuant to Section 218.391(2), Florida Statutes, an entity seeking such audit services must establish an auditor selection committee and the committee must apply the auditor selection procedures prescribed by Section 218.391(3), Florida Statutes. This law does not include a provision that would allow for piggybacking, and an auditor selection committee's statutorily prescribed function may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).
11. **Question:** Are auditor selection committee meetings subject to the Sunshine Law (Section 286.011, Florida Statutes)?
- Answer:** Yes. Auditor selection committee meetings are subject to the Sunshine Law (i.e., noticing meetings and keeping minutes for all meetings) because the committee is not just fact-finding in nature but also makes decisions in ranking proposals and recommending to the governing body firms deemed to be the most highly qualified to perform the auditing services. See discussion regarding application of the Sunshine law to advisory boards in Part I, Section B.1, of the Attorney General's Government-in-the-Sunshine Manual.

Auditor Selection Committee

12. **Question:** Section 218.391(2)(a), Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution or their respective designees and one member of the board of county commissioners or its designee. May a county officer (i.e., clerk of the court, sheriff, property appraiser, tax collector, supervisor of elections, or any other such officer in whom any portion of the fiscal duties of the such officers are under law separately placed)

designate an employee of the county officer to serve in place of the county officer on the county's auditor selection committee?

Answer: Pursuant to Section 218.391(2)(c), Florida Statutes, an employee of a county cannot serve on the county auditor selection committee. The term "employee" is not explicitly defined for purposes of applying this law; however, the term "county" as used in Section 218.391(2)(a), Florida Statutes, encompasses county officers and the board of county commissioners, indicating that the legislature intended the restriction imposed by Section 218.391(2)(c), Florida Statutes, to apply to employees of a county officer or of the board of county commissioners. Accordingly, a county officer may not designate an employee of a county officer to serve in place of the county officer on the county auditor selection committee. However, the employee may serve in an advisory capacity for the auditor selection committee.

13. **Question:** Section 218.391(2)(b), Florida Statutes, provides that the auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members, and one member must be a member of the governing body who must serve as the committee chair. Does this mean that only one member of the governing body may serve on the committee?

Answer: No. The committee can have as many members of the governing body as desired, but at least one member must be a member of the governing body who must be the committee chair.

Dependent Special Districts

14. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. Although the district is audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, the district opts to also provide for a separate financial audit. Does the district have to select the auditor for the separate financial audit in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a separate financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

15. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. The district opts not to be audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, but instead opts to provide for its own financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. As the district is required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is required in this situation to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes.

16. **Question:** A dependent special district does not exceed the audit threshold established by Section 218.39, Florida Statutes; however, the district opts to provide for a financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

Community Redevelopment Agencies

17. **Question:** A community redevelopment agency (CRA) exceeds the audit threshold established by Section 163.387(8), Florida Statutes, and must provide for its own financial audit. Does the CRA have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. Chapter 2021-226, Laws of Florida, amended Section 218.39(1)(h), Florida Statutes, to include CRAs. Because Section 218.391, Florida Statutes, regarding auditor selection procedures applies to all audits conducted pursuant to Section 218.39, Florida Statutes, auditors conducting 2020-21 and subsequent fiscal year audits of CRAs must be selected pursuant to Section 218.391, Florida Statutes.

18. **Question:** A CRA provides for an audit required by Section 218.39, Florida Statutes, by being included in a county or municipality audit pursuant to Section 218.39(3)(a), Florida Statutes; however, the CRA is also required to provide for its own separate financial audit pursuant to Section 163.387(8), Florida Statutes. Can the auditor who conducted the county or municipality financial audit also conduct the separate CRA financial audit?

Answer: Yes. Section 163.387(8), Florida Statutes, does not specify how the CRA is to select an auditor to conduct the required audit and does not include any restrictions on the CRA's selection of an auditor. However, in deciding whether to use the auditor who conducts the CRA's parent entity (county or municipality) financial audit, the CRA should consider whether it would benefit from applying its own auditor selection procedures because, while the parent entity's auditor selection process was designed to find an auditor to conduct a financial audit of a county or municipality, the CRA's selection process should be designed to find an auditor to conduct a financial audit of the CRA. As CRAs are a unique type of local governmental entity, an auditor with the knowledge and experience needed to conduct an audit of a county or municipality may not necessarily have sufficient knowledge and experience needed to conduct an audit of a CRA.

Use of Compensation as Evaluation or Ranking Factor

19. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm and documents the reason for not selecting the highest-ranked firm pursuant to Section 218.391(4)(b), Florida Statutes, does the next ranked firm become the highest-ranked firm, requiring documentation as to the reason for nonselection, before a firm ranked lower than that firm can be selected?

Answer: The law does not specifically address this circumstance; however, it would be reasonable to conclude that justification is necessary and should be documented for the selection of any firm over a higher ranked firm.

20. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm pursuant to Section 218.391(4)(b), Florida Statutes, what documentation is required to justify selection of a firm other than the highest-ranked firm?

Answer: Required documentation as to the reason for not selecting the highest-ranked firm under Section 218.391(4)(b), Florida Statutes, is not described in the law. Such documentation could include a statement made by the governing body, possibly in the form of a resolution and included in the minutes of the governing body, describing the factors that caused the governing body to decide that selection of the next ranked firm was in the entity's best interest. Those factors might include inability to negotiate a satisfactory contract with the highest-ranked firm or information provided to the governing body subsequent to the ranking process. However, as specified in Section 218.391(4)(c), Florida Statutes, the decision to select a firm cannot be based on compensation as the sole or predominant factor.

21. **Question:** If compensation is used as a ranking factor, may the governing body also use the alternative method prescribed by Section 218.391(4)(c), Florida Statutes, to select the audit firm or must they use the method prescribed by Section 218.391(4)(b), Florida Statutes?

Answer: The alternative methodology referred to in Section 218.391(4)(c), Florida Statutes, may include the use of compensation as a ranking factor as long as compensation is not the sole or predominant factor used to rank proposals and select the firm.

22. **Question:** If compensation is 20 percent of the ranking criteria and all other factors are each less than 20 percent, is compensation then the predominant factor, or must it be predominant of all factors combined, i.e., greater than 50 percent of all combined?

Answer: “Predominant” is not defined in the law with respect to auditor selection. Certainly, weighting compensation at greater than 50 percent of all combined factors, would constitute “predominant.” Black’s Law Dictionary defines “predominant” as “Something greater or superior in power and influence to others, with which it is connected or compared.”

Noncompliance with Auditor Selection Law

23. **Question:** Pursuant to Section 218.391(9), Florida Statutes, if an entity fails to select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years. Does Section 218.391(9), Florida Statutes, apply to a situation where an entity selects an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, without use of an auditor selection committee appointed by the entity’s governing body?

Answer: Yes. An entity cannot comply with Section 218.391(3), Florida Statutes, unless the entity’s governing body has established an auditor selection committee to carry out the responsibilities prescribed by Section 218.391(3), Florida Statutes.

24. **Question:** An entity is notified that its auditor engaged to conduct a financial audit required by Section 218.39, Florida Statutes, was not selected in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the entity do?

Answer: The entity should carefully review its auditor selection process to ensure compliance with Section 218.391(3)-(6), Florida Statutes. In doing so, the entity may want to consult with its legal counsel. If it is determined that the entity did not select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity, at a minimum, must perform the auditor selection in accordance with Section 218.391, Florida Statutes, for the subsequent fiscal year audit as required by Section 218.391(9), Florida Statutes. However, if possible (e.g., an audit contract for the current fiscal year has not been executed, or if executed, can be legally terminated without significant financial costs, and there is sufficient time to reselect the auditor and comply with the audit report submittal deadline), the entity should reperform the auditor selection process for the current fiscal year audit.

25. **Question:** An auditor becomes concerned (e.g., through the process of responding to a request for proposal for audit services) that an entity may not be selecting an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the auditor do?

Answer: The auditor should notify the entity’s governing body of the concern. The entity may not be aware of the Section 218.391, Florida Statutes, auditor selection requirements or that its auditor selection process is not in accordance with that law. At a minimum, the auditor’s notification should help ensure the entity’s future compliance with Section 218.391, Florida Statutes. Also, depending on the timing of the auditor’s notification, the entity may decide to reperform the auditor selection process. Auditors should also consider refraining from responding to a request for proposal for audit services from entities they know to be in violation of Section 218.391, Florida Statutes.

Appendix C - Auditor Selection and Auditor Selection Committee Resources

AICPA Audit Committee Effectiveness Center
(www.aicpa.org/forthepublic/auditcommitteeeffectiveness)

AICPA Professional Standards promulgated by the American Institute of Certified Public Accountants as of July 1, 2020.

Audit Management Handbook, Stephen J. Gauthier, Government Finance Officers Association (1989) (Note: Publication of this *Handbook* was discontinued several years ago as a result of 1996 changes to the Federal Single Audit Act and changes in GFOA policy; however, the references to the *Handbook* in this guidance are consistent with current GFOA policy.)

Choosing an External Auditor: A Guide to Making a Sound Decision, Mid-America Intergovernmental Audit Forum (May 2007)
(https://www.pdfFiller.com/100306568-Choosing_an_External_Auditorpdf-Selecting-performance-audit-topics-PSC-doa-alaska-)

GFOA's Best Practice: *Audit Procurement*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

GFOA's Best Practice: *Audit Committees*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

Government Accounting, Auditing, and Financial Reporting (2020), Government Finance Officers Association

Government Auditing Standards issued by the Comptroller General of the United States
(www.gao.gov/yellowbook)

How to Avoid a Substandard Audit: Suggestions for Procuring an Audit (May 1988), National Intergovernmental Audit Forum (www.gao.gov/products/137493)

Public Procurement Guide for Elected and Senior Government Officials promulgated by the NIGP: Institute for Public Procurement (2016) (www.nigp.org/home/find-procurement-resources/elected-officials-procurement-guide)

ACTION ITEM 23-22

FY2022/2023

BUDGET AMENDMENT #2

LIGHT MARINE 26

RESOLUTION 2023-06

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, AMENDING THE FISCAL YEAR 2022/2023 ADOPTED BUDGET AS APPROVED BY RESOLUTION 2022-05, PROVIDING FOR PURCHASE OF LIGHT MARINE 26 TO BE FULLY REIMBURSED BY PINELLAS COUNTY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Fiscal Year 2022/2023 Adopted Budget does not include capital expenditures for Light Marine 26 or the related revenue from the expected reimbursement from Pinellas County.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, THAT:

SECTION 1. The Fiscal Year 2022/2023 Adopted Budget is hereby amended as follows:

BUDGET ADJUSTMENTS – FY 2022/2023

GENERAL FUND:

Revenues: EMS Funding: \$ 24,500

CAPITAL PROJECTS FUND:

Expenditures: Capital Outlay: \$ 24,500

Net change in Fund Balances \$ -

SECTION 2. This Resolution shall become effective upon the day of adoption.

PASSED AND ADOPTED on this 20th Day of June, 2023.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

BOARD OF COMMISSIONERS

ATTEST:

Louis R. Snelling, IV
Chair

Lawrence G. Schear
Secretary/Treasurer

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
AMENDED BUDGET
FISCAL YEAR 2022 - 2023**

FY 2022 - 2023		
General Fund	Capital Projects Fund	Total Amended Budget

COMPARATIVE TOTAL GOVERNMENTAL FUNDS	
FY 2021-2022 Adopted Budget	Budget Inc/(Decr)

REVENUES

Fire Assessments	\$ 4,896,985	\$ -	\$ 4,896,985	\$ 4,896,985	\$ -
EMS Funding	2,004,712	-	2,004,712	1,783,706	221,006
Interest	10,500	-	10,500	5,355	5,145
Miscellaneous	39,500	-	39,500	101,045	(61,545)
Total Revenues	\$ 6,951,697	\$ -	\$ 6,951,697	\$ 6,787,091	\$ 164,606

EXPENDITURES

Public Safety - Fire and EMS:

Personnel Services - Compensation	\$ 3,820,159	\$ -	\$ 3,820,159	\$ 3,718,820	\$ 101,339
Personnel Services - Benefits	2,313,485	-	2,313,485	2,172,286	141,199
Operating Expenses	965,432	-	965,432	895,985	69,447
Capital Outlay	-	511,566	511,566	622,903	(111,337)
Total Expenditures	\$ 7,099,076	\$ 511,566	\$ 7,610,642	\$ 7,409,994	\$ 200,648

Net change in Fund Balances	\$ (658,945)	\$ (622,903)	\$ (36,042)
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FUND BALANCE PROJECTIONS

Beginning of Year	\$ 2,096,414
End of Year	\$ 1,437,469

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
BUDGET AMENDMENT #2
FISCAL YEAR 2022 - 2023**

FY 2022 - 2023			
Adopted Budget	Amendment #1	Amendment #2	Amended Budget

REVENUES

Fire Assessments	\$ 4,896,985	\$ -	\$ -	\$ 4,896,985
EMS Funding	1,784,211	196,001	24,500	2,004,712
Interest	10,500	-	-	10,500
Miscellaneous	39,500	-	-	39,500
Total Revenues	\$ 6,731,196	\$ 196,001	\$ 24,500	\$ 6,951,697

EXPENDITURES

Public Safety - Fire and EMS:

Personnel Services - Compensation	\$ 3,820,159	\$ -	\$ -	\$ 3,820,159
Personnel Services - Benefits	2,313,485	-	-	2,313,485
Operating Expenses	965,432	-	-	965,432
Capital Outlay	291,065	196,001	24,500	511,566
Total Expenditures	\$ 7,390,141	\$ 196,001	\$ 24,500	\$ 7,610,642

Net change in Fund Balances	\$ (658,945)	\$ -	\$ -	\$ (658,945)
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FUND BALANCE PROJECTIONS

Beginning of Year	\$ 2,096,414	\$ -	\$ -	\$ 2,096,414
End of Year	\$ 1,437,469	\$ -	\$ -	\$ 1,437,469