



Date: February 18, 2026

To: Greg Harrison, City Manager

From: Allison Feurtado, Finance Director *AF*

Re: **Audit Selection Evaluation Committee**

Chapter 218.391 of Florida Statutes, *Auditor Selection Procedures*, requires that the City Commission approve the members of the audit selection evaluation committee to be charged with evaluating formal proposals for an independent certified public accountant (CPA) firm to conduct an audit of the City's financial statements, in accordance with applicable accounting and auditing standards, as well as applicable state regulations. Among other things, the Committee shall:

- 1) Consist of at least 3 members, at least one of which shall be a member of the governing board of the municipality who shall serve as Chair of the Committee.
- 2) An employee, a chief executive officer, or a chief financial officer of the municipality may not serve on the Committee. These individuals may, however, serve in an advisory capacity.
- 3) Establish factors to be used for the evaluation of audit services to be provided by a licensed CPA firm.

The following committee members are being recommended:

Original Recommendation dated 01/27/2026

Rex Hardin, Mayor, City of Pompano Beach -Voting Chair
Lisa Chong, Assistant City Manager, City of Pembroke Pines -Voting,
Peta-Gay Lake, Director of Finance & Administrative Services, City of Coconut Creek -
Voting
Priscilla Moxey, Assistant Director of Financial Services/Controller, City of Tamarac-
Voting
Serge Denis, Assistant Finance Director, City of Oakland Park- Voting
Mary Rivero, Director of Procurement, City of Pompano Beach- Non-Voting
Eric Seifer, Purchasing Supervisor, City of Pompano Beach - Non-Voting
Allison Feurtado, Finance Director, City of Pompano Beach – Non-Voting
Patricia White, Controller, City of Pompano Beach – Non-Voting

Alternative Recommendation

Rex Hardin, Mayor, City of Pompano Beach -Voting Chair
Alison Fournier, Vice Mayor, City of Pompano Beach, Voting
Peta-Gay Lake, Director of Finance & Administrative Services, City of Coconut Creek -
Voting
Priscilla Moxey, Assistant Director of Financial Services/Controller, City of Tamarac-
Voting
Serge Denis, Assistant Finance Director, City of Oakland Park- Voting

Lisa Chong, Assistant City Manager, City of Pembroke Pines, Voting, Alternate
Mary Rivero, Director of Procurement, City of Pompano Beach- Non-Voting
Eric Seifer, Purchasing Supervisor, City of Pompano Beach - Non-Voting
Allison Feurtado, Finance Director, City of Pompano Beach – Non-Voting
Patricia White, Controller, City of Pompano Beach – Non-Voting

Committee members selected based on their education and experience, specifically possessing 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 accounting controls; and 5) an understanding of audit selection evaluation committee functions.

City staff will prepare a Request for Proposals for Independent Auditing Services for an audit of the City's financial statements for fiscal years 2026 through 2030, which will be reviewed by the Committee members prior to issuance.

LISA K. CHONG, CPA

City of Pembroke Pines

601 City Center Way

Pembroke Pines, Florida 33025

 954-450-1090 (Work) | 954-562-0790 (Cell)

 lchong@ppines.com

ASSISTANT CITY MANAGER | MUNICIPAL EXECUTIVE | FINANCE & OPERATIONS LEADER

Seasoned municipal executive with more than **20 years of progressively responsible leadership** in city government, currently serving as **Assistant City Manager and Finance Director** for a large, complex Florida municipality. Proven track record of **enterprise-wide financial stewardship, policy implementation, Commission support, organizational leadership, and strategic planning.**

Recognized for translating complex financial, operational, and regulatory issues into **clear, actionable guidance for elected officials**, senior leadership, and the public. Trusted advisor on **budget strategy, capital planning, labor and contract oversight, risk management, internal controls, and long-term financial sustainability.**

CORE EXECUTIVE COMPETENCIES

- Executive Leadership & Governance Support
 - Citywide Budgeting & Financial Strategy
 - Commission & Public Engagement
 - Organizational & Team Leadership
 - Capital Planning, Debt & Investments
 - Policy Development & Implementation
 - Contract Oversight & Risk Management
 - Internal Controls & Audit Oversight
 - ERP & Systems Implementation
 - Regulatory & Statutory Compliance
-

PROFESSIONAL EXPERIENCE

City of Pembroke Pines, Florida

Assistant City Manager / Finance Director | 2022 – Present

Serve as a key member of the **executive leadership team**, providing strategic guidance to the City Manager and City Commission while overseeing the City's financial operations and supporting citywide policy execution.

- Provide **enterprise-level leadership** for financial operations supporting all City departments, ensuring alignment with Commission priorities and long-term strategic goals
- Advise the City Manager and City Commission on **budgetary policy, financial impacts, fiscal sustainability, and risk mitigation strategies**

- Lead development, implementation, and monitoring of **financial policies, internal controls, and regulatory compliance frameworks**
 - Oversee **budget development, forecasting, and long-range financial planning**, supporting informed policy and service-delivery decisions
 - Direct accounting, reporting, audit coordination, and compliance functions to ensure **timely, accurate, and transparent financial reporting**
 - Lead **contract management oversight**, including financial analysis, monitoring, and compliance with procurement and contractual requirements
 - Partner with department directors to identify **cost-containment opportunities, operational efficiencies, and service improvements**
 - Represent the City in engagements with **auditors, financial institutions, regulatory agencies, and external stakeholders**
-

City of Pembroke Pines, Florida
Finance Director | 2014 – 2022

Provided executive leadership for the City's financial operations during a period of growth, operational complexity, and evolving regulatory requirements.

- Directed all aspects of **budgeting, accounting, financial reporting, and analysis** for a full-service municipality
 - Led and developed a **high-performing finance team**, fostering accountability, professional growth, and operational excellence
 - Prepared and presented **financial analyses and recommendations** to senior management and the City Commission
 - Coordinated all activities with **external auditors and regulatory agencies**, ensuring compliance with applicable standards and statutes
 - Collaborated with department leadership to **develop, manage, and monitor operating and capital budgets**
 - Oversaw **investment and debt management**, including City and Charter School financial obligations
 - Led the successful **implementation of the City's Enterprise Resource Planning (ERP) system**, improving controls, reporting, and efficiency
-

City of Pembroke Pines, Florida
Chief Accountant | 2004 – 2014

Advanced through leadership roles with increasing responsibility for financial reporting and audit coordination.

- Supervised and managed the **Accounting Division**, ensuring accuracy and compliance in financial records
- Coordinated accounting activities across **Accounting, Treasury, and Utility Billing functions**
- Served as primary liaison with **external auditors** for the City and Charter Schools
- Prepared and reviewed **monthly and annual financial statements**
- Played a key role in the **development and review of the City's Annual Budget**
- Led preparation of the **Annual Comprehensive Financial Report (ACFR)** and audited financial statements for Charter Schools

EDUCATION

Master of Accounting (M.Acc.)

Nova Southeastern University – Davie, Florida

Bachelor of Science in Accounting (First Class Honors)

University of the West Indies – Jamaica

CERTIFICATIONS

- **Certified Public Accountant (CPA)** – Colorado

PROFESSIONAL AFFILIATIONS

- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- South Florida Chapter, FGFOA

TECHNICAL & LEADERSHIP SKILLS

- Municipal Budgeting & Financial Planning
- Strategic & Long-Range Financial Analysis
- Policy Development & Governance Support
- Contract & Risk Management
- Audit, Compliance & Internal Controls
- Team Leadership & Organizational Development
- Executive Communication & Stakeholder Engagement

PETA-GAY LAKE

Wellington, Florida 33414 | petagaylake@outlook.com | (954) 629-3350

PROFESSIONAL SUMMARY

Accomplished public finance and accounting leader with over twenty years of experience in auditing, financial reporting, budgeting, and governmental finance operations. Extensive background overseeing citywide financial functions, strengthening internal controls, and supporting long-term planning through annual budget development and multi-year capital improvement programming.

EXPERIENCE

Director of Finance and Administrative Services

City of Coconut Creek, Florida

October 2019 to Present

Deputy Director of Finance and Administrative Services

City of Coconut Creek, Florida

October 2016 to October 2019

Assistant Director of Finance and Administrative Services

City of Coconut Creek, Florida

June 2009 to October 2016

Controller (previously Senior Accountant)

City of North Lauderdale, Florida

February 2004 to June 2009

Auditor

Ernst & Young LLP

January 2001 to February 2004

EDUCATION

Florida Atlantic University, Boca Raton, Florida

Master of Business Administration (MBA), Accounting

December 2012

Florida Atlantic University, Boca Raton, Florida

Bachelor of Science (BS), Accounting and Computer Information Systems

August 2000

PROFESSIONAL ASSOCIATIONS

Government Finance Officers Association

Florida Government Finance Officers Association

South Florida Government Finance Officers Association

COMMITTEE MEMBERSHIPS

Sub-Chair, Florida Government Finance Officers Association Conference Committee

Treasurer, Seminole Coconut Creek Education Foundation

Business Advisory Member, Business Management & Analysis Advisory Committee, Atlantic Technical College

Committee Member, Financial Advisory Committee, The School Board of Broward County, Florida

PRISCILLA L. MOXEY, CPA, CFE

51 NW 110th Avenue | Plantation, FL 33324
Cell: (954) 687-6148 | Email: p_cox20@hotmail.com

EDUCATION / CERTIFICATIONS

Master of Accounting | December 2009

Nova Southeastern University, Davie, Florida

Certified Public Accountant (State of Florida)

License No. AC 46183

Certified Fraud Examiner (CFE)

License No 684144

PROFESSIONAL EXPERIENCE

City of Tamarac

Assistant Director of Financial Services / Controller | 11/2024 - Present

Seminole Tribe of Florida, Inc.

Director of Accounting | 06/2022 - 07/2024

Seminole Tribe of Florida, Inc.

Interim Executive Director of Finance | 08/2023 - 03/2024

Florida Atlantic University

Associate Director - Finance | 10/2018 - 06/2022

School Board of Broward County

Accountant IV | 04/2015 - 10/2018

Broward County Board of County Commissioners

Accountant II | 08/2013 - 04/2015

Charter Schools USA

Staff Accountant (Contract) | 11/2012 - 08/2013

Miami Country Day School

Senior Staff Accountant / Budget Manager | 06/2010 - 10/2012

HLB Galanis Co.

Senior Auditor | 12/2002 - 06/2010

PROFESSIONAL ASSOCIATIONS

- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)

SERGE DENIS, CFE

3780 Newport Ave,
Boynton Beach, Florida 33436
561-929-7814
Sergedenis27@gmail.com

Education/certifications

Florida Atlantic University - Boca Raton, FL

Master of Science - Forensic Accounting, December 2014

Florida Atlantic University - Boca Raton, FL

Bachelor of Science in Accounting, September 2012

Certified Fraud Examiner

WORK EXPERIENCE

City of Oakland Park, Assistant Finance Director 11/25 to Present

City of Deerfield Beach, Accounting Manager 10/23-11/25

Dade-County Dept. Trans - Public Works, Fin. Reporting Mgr.08/16-09/23

FL Department of Revenue, Tax Auditor 08/13-08/16

PROFESSIONAL EXPERIENCE

FGFOA, South Florida Chapter of FGFOA

The 2025 Florida Statutes

Select Year:

2025

Title XIV

TAXATION AND FINANCE

Chapter 218

FINANCIAL MATTERS PERTAINING TO POLITICAL

SUBDIVISIONS

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 or 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.