



Seminole County
Administrative Services - Purchasing & Contracts

Robert T. Bradley, Purchasing and Contracts Manager
1301 East Second St., Sanford, FL 32771

TABULATION SHEET

RFP No. RFP-5180-26/GCM

External Auditing Services for Seminole County Board of County Commissioners

RESPONSE DEADLINE: April 13, 2026 at 2:00 pm

Report Generated: Monday, April 27, 2026

PROPOSALS RECEIVED

Vendor	Contact Info
CLA (CliftonLarsonAllen LLP)	Valerie Conn bids@claconnect.com
Carr, Riggs & Ingram, LLC	John Brielmaier jbrielmaier@cricpa.com (813) 207-2946
Cherry Bekaert	Matthew Volpe matthew.volpe@cbh.com
Forvis Mazars, LLP	Lina Mejia lina.mejia@us.forvismazars.com (407) 740-5400
James Moore & Co., P.L.	Zach Chalifour proposals@jmco.com (386) 257-4100
Purvis, Gray and Company, LLP	Jessica Kelsey jkelsey@purvisgray.com

- Determination of awarded firm will be made based on total average ranking of each firm

Update: Tabulated and posted by Gladys Marrozos, Procurement Administrator Monday, April 27, 2026 @ 11:30 am

Recommendation and Notice of Intent to Award to: Forvis Mazars, LLP – BCC award date: June 9, 2026

Final Ranking

Evaluation Tabulation for RFP-5180-26/GCM - External Auditing Services for Seminole County Board of County Commissioners April 24, 2026

Vendor	Sean Barth	William Carroll	Andria Herr	David Johnson	Dennis Lemma	Amy Pennock	Total Score	Total Average Rank
Forvis Mazars, LLP	96	85	56	96	99	93	87.5	2.17
CLA (CliftonLarsonAllen LLP)	94.8	86.8	72.8	92.8	96.8	90.8	89.13	2.33
Purvis, Gray and Company, LLP	94.2	89.2	49.2	96.2	94.2	81.2	84.03	3.17
James Moore & Co., P.L.	91.8	82.8	93.8	90.8	95.8	76.8	88.63	3.83
Cherry Bekaert	89.2	83.2	60.2	87.2	90.2	82.2	82.03	4.33
Carr, Riggs & Ingram, LLC	85	80	74	84	88	81	82	5.17

We the Evaluation Committee approve the above stated ranking and recommend award to the top ranked firm: Forvis Mazars, LLP




 Sean Barth




 William Carroll



 Andria Herr



 David Johnson



 Dennis Lemma



 Amy Pennock



Seminole County
Administrative Services - Purchasing & Contracts

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EVALUATION TABULATION

RFP No. RFP-5180-26/GCM

External Auditing Services for Seminole County Board of County Commissioners

RESPONSE DEADLINE: April 13, 2026 at 2:00 pm

EVALUATION SUMMARY

EVALUATORS

Name	Title	Agreement Accepted On
Sean Barth	Controller	Apr 20, 2026 9:43 PM
William Carroll	Evaluator	Apr 17, 2026 1:07 PM
Andria Herr	County Commissioner	Apr 21, 2026 8:19 AM
David Johnson	Property Appraiser	Apr 16, 2026 10:15 AM
Dennis Lemma	Sheriff	Apr 20, 2026 11:07 AM
Amy Pennock	Supervisor of Elections	Apr 21, 2026 10:40 AM

EVALUATION CRITERIA

Criteria	Scoring Method	Weight (Points)
Audit Approach	Points Based	30 (30% of Total)

Description:

Describe implementation plan, coordination methods, and quality control processes, demonstrating their ability to manage the audit with attention to detail. The proposal must include a comprehensive work plan outlining the audit methodology, engagement phases, staffing and hours, sampling methods, use of technology and analytical procedures, and approaches to evaluating internal controls, compliance, and EDP systems. Firms must also identify potential audit challenges, proposed solutions, any assistance needed from the County and provide a timeline that meets required deadlines. (5 single-sided page maximum for this section)

EVALUATION TABULATION

RFP No. RFP-5180-26/GCM

External Auditing Services for Seminole County Board of County Commissioners

Criteria	Scoring Method	Weight (Points)
Qualification and Experience of the Audit Firm	Points Based	25 (25% of Total)

Description:

The firm must certify compliance with Government Auditing Standards and related requirements, demonstrate qualified and properly trained staff, recent quality control review, and relevant governmental audit experience. The proposal must outline firm size, staffing, licenses, experience, prior similar engagements, recent audit review results, work samples, IT capabilities, and a list of Florida governmental clients. (5 single-sided page maximum for this section)

Criteria	Scoring Method	Weight (Points)
Qualification and Experience of the Audit Team	Points Based	25 (25% of Total)

Description:

The Audit Team must demonstrate the ability to perform the audit in accordance with Government Auditing Standards and other applicable requirements. Team members must have appropriate licensure (including Florida CPA where required), relevant governmental audit experience, and sufficient continuing professional education. The proposal must identify key personnel and their roles, qualifications, experience, and training, including experience with debt-related engagements, and include brief resumes for all key team members. It should also outline the staffing plan and provide up to five similar engagements, recent peer/desk review results, relevant work samples, IT capabilities, required licenses, and a list of Florida governmental clients served. (5 single-sided page maximum for this section)

Criteria	Scoring Method	Weight (Points)
Price Proposal	Points Based	20 (20% of Total)

Description:

The price proposal must include a total all-inclusive maximum price covering all direct and indirect costs, including out-of-pocket expenses, for completing the audit within a specified timeframe and estimated hours. Firms must provide a detailed fee schedule showing hourly rates by staff level and the associated hours, with special services listed separately. Out-of-pocket expenses must be identified and reimbursed according to Seminole County rates, and all reimbursements count toward the total maximum price. Any additional services beyond the original scope must be approved in writing and billed at the same agreed-upon rates. (1 single-sided page maximum for this section)

EVALUATION TABULATION

Request For Proposal - External Auditing Services for Seminole County Board of County Commissioners

AGGREGATE SCORES SUMMARY

Vendor	Sean Barth	William Carroll	Andria Herr	David Johnson	Dennis Lemma	Amy Pennock	Total Score (Max Score 100)	Total Average Rank
CLA (CliftonLarsonAllen LLP)	94.8 (2)	86.8 (2)	72.8 (3)	92.8 (3)	96.8 (2)	90.8 (2)	89.13	2.33
James Moore & Co., P.L.	91.8 (4)	82.8 (5)	93.8 (1)	90.8 (4)	95.8 (3)	76.8 (6)	88.63	3.83
Forvis Mazars, LLP	96 (1)	85 (3)	56 (5)	96 (2)	99 (1)	93 (1)	87.5	2.17
Purvis, Gray and Company, LLP	94.2 (3)	89.2 (1)	49.2 (6)	96.2 (1)	94.2 (4)	81.2 (4)	84.03	3.17
Cherry Bekaert	89.2 (5)	83.2 (4)	60.2 (4)	87.2 (5)	90.2 (5)	82.2 (3)	82.03	4.33
Carr, Riggs & Ingram, LLC	85 (6)	80 (6)	74 (2)	84 (6)	88 (6)	81 (5)	82	5.17

VENDOR SCORES BY EVALUATION CRITERIA

Vendor	Audit Approach Points Based 30 Points (30%)	Qualification and Experience of the Audit Firm Points Based 25 Points (25%)	Qualification and Experience of the Audit Team Points Based 25 Points (25%)	Price Proposal Points Based 20 Points (20%)	Total Score (Max Score 100)
CLA (CliftonLarsonAllen LLP)	25	22	22.3	19.8	89.13
James Moore & Co., P.L.	26.3	21.2	22.3	18.8	88.63
Forvis Mazars, LLP	24.3	22	21.2	20	87.5

EVALUATION TABULATION
RFP No. RFP-5180-26/GCM

External Auditing Services for Seminole County Board of County Commissioners

Vendor	Audit Approach Points Based 30 Points (30%)	Qualification and Experience of the Audit Firm Points Based 25 Points (25%)	Qualification and Experience of the Audit Team Points Based 25 Points (25%)	Price Proposal Points Based 20 Points (20%)	Total Score (Max Score 100)
Purvis, Gray and Company, LLP	22.8	20.8	21.2	19.2	84.03
Cherry Bekaert	24.3	21.7	19.8	16.2	82.03
Carr, Riggs & Ingram, LLC	24.7	22	21.3	14	82

INDIVIDUAL PROPOSAL SCORES

Carr, Riggs & Ingram, LLC

Audit Approach | Points Based | 30 Points (30%)

Sean Barth: 23

Timeframe hours higher than other proposals. No individual breakdown of staff time.

William Carroll: 25

Excellent implementation plan. The firm did not appear to address potential audit challenges?

Andria Herr: 25

Includes controls and IT focus

David Johnson: 24

Broad, high level approach

Dennis Lemma: 28

Audit approach appropriate. Timeline acceptable. # of hours seems high.

Amy Pennock: 23

Good process, less analytics/IT depth

Qualification and Experience of the Audit Firm | Points Based | 25 Points (25%)

Sean Barth: 24

Multiple Florida counties of similar size.

William Carroll: 20

Firm appears to be totally qualified to perform an audit of Seminole County.

Andria Herr: 20

Large firm - client list is representative of similar work

David Johnson: 22

Strong in southeast, many FL county clients

Dennis Lemma: 23

National firm. Top 25 CPA firm. County experience.

Amy Pennock: 23

Strong FL focus

Qualification and Experience of the Audit Team | Points Based | 25 Points (25%)

Sean Barth: 24

Experienced staff

William Carroll: 21

Audit team appears to be highly qualified.

Andria Herr: 15

Includes IT focus

David Johnson: 24

Qualified and experienced, provided 4 similar engagements

Dennis Lemma: 23

Proposed audit team qualified and experienced with County audits

Amy Pennock: 21

High partner involvement

Price Proposal | Points Based | 20 Points (20%)

Sean Barth: 14

Base period pricing \$983,300.00

William Carroll: 14

Base period pricing \$983,300.00

Andria Herr: 14

Base period pricing \$983,300.00

David Johnson: 14

Base period pricing \$983,300.00

Dennis Lemma: 14

Base period pricing \$983,300.00

Amy Pennock: 14

Base period pricing \$983,300.00

Cherry Bekaert

Audit Approach | Points Based | 30 Points (30%)

Sean Barth: 26

Broad approach

William Carroll: 22

Proposer did not go into as much specific detail on coordination plans, and did not go into detail on potential audit challenges.

Andria Herr: 20

Adequate hours allowed - approach is appropriate

David Johnson: 25

Broad, high level approach

Dennis Lemma: 28

Audit approach acceptable. # hours seems high.

Amy Pennock: 25

Solid approach, detailed

Qualification and Experience of the Audit Firm | Points Based | 25 Points (25%)

Sean Barth: 23

National firm with Florida and regional clients.

William Carroll: 23

Firm has significant experience in auditing local government agencies. Firm is qualified to audit Seminole County.

Andria Herr: 19

Client list contains similar engagements

David Johnson: 22

Top 20 US firm, strong regional

Dennis Lemma: 23

National firm with governmental experience.

Amy Pennock: 20

Good experience, would like to see more large County references

Qualification and Experience of the Audit Team | Points Based | 25 Points (25%)

Sean Barth: 24

Very experienced team

William Carroll: 22

Audit team appears to be highly qualified.

Andria Herr: 5

GASB specialist - no mention of IT specialist on team - all FL CPA's - large team

David Johnson: 24

Qualified and experienced, provided 4 similar engagements

Dennis Lemma: 23

Audit team has governmental experience to include Counties.

Amy Pennock: 21
Good mix/staffing model

Price Proposal | Points Based | 20 Points (20%)

Sean Barth: 16.2
Base period pricing \$850,000.00

William Carroll: 16.2
Base period pricing \$850,000.00

Andria Herr: 16.2
Base period pricing \$850,000.00

David Johnson: 16.2
Base period pricing \$850,000.00

Dennis Lemma: 16.2
Base period pricing \$850,000.00

Amy Pennock: 16.2
Base period pricing \$850,000.00

CLA (CliftonLarsonAllen LLP)

Audit Approach | Points Based | 30 Points (30%)

Sean Barth: 28
Nice approach

William Carroll: 24
Audit approach and audit methodology will meet County requirements.

Andria Herr: 15

Approach was adequate - middle of the road on hours allotted

David Johnson: 27

Clear, county focused approach

Dennis Lemma: 30

Audit approach acceptable. Timeline meets needs.

Amy Pennock: 26

Strong methodology

Qualification and Experience of the Audit Firm | Points Based | 25 Points (25%)

Sean Barth: 23

National firm

William Carroll: 23

National Firm with experience with auditing local government agencies. Firm is qualified to audit Seminole County.

Andria Herr: 18

Client list includes similar engagements

David Johnson: 23

Top 10 US firm, strong public sector experience

Dennis Lemma: 23

National firm with County experience.

Amy Pennock: 22

Strong Nationally, however less in Florida

Qualification and Experience of the Audit Team | Points Based | 25 Points (25%)

Sean Barth: 24

Strong team

William Carroll: 20

Audit team appears to have the qualifications and experience.

Andria Herr: 20

3 IT specialists - multiple offices

David Johnson: 23

Qualified and experienced, provided 4 similar engagements

Dennis Lemma: 24

Proposed audit team appears qualified and has experience with FL Counties.

Amy Pennock: 23

Good staffing model

Price Proposal | Points Based | 20 Points (20%)

Sean Barth: 19.8

Base period pricing \$696,600.00

William Carroll: 19.8

Base period pricing \$696,600.00

Andria Herr: 19.8

Base period pricing \$696,600.00

David Johnson: 19.8

Base period pricing \$696,600.00

Dennis Lemma: 19.8

Base period pricing \$696,600.00

Amy Pennock: 19.8

Base period pricing \$696,600.00

Forvis Mazars, LLP

Audit Approach | Points Based | 30 Points (30%)

Sean Barth: 29

Knows Seminole County

William Carroll: 22

Implementation plan was not quite as detailed as some of the other proposers.

Andria Herr: 10

Approach is appropriate but has not focused on controls

David Johnson: 28

Familiar with approach, great experience over the years, helpful, professional guidance

Dennis Lemma: 30

Audit approach acceptable. Timeline meets needs.

Amy Pennock: 27

Strong risk based approach

Qualification and Experience of the Audit Firm | Points Based | 25 Points (25%)

Sean Barth: 23

National firm

William Carroll: 22

This firm has been the Auditor for the last several years and they are very qualified to continue in that role.

Andria Herr: 16

Highly qualified - VERY recent acquisition

David Johnson: 24

Top 10 global firm, strong for complexity and credibility

Dennis Lemma: 24

Global firm with local presence. Orlando office. Strong governmental practice.

Amy Pennock: 23

Strong Florida and CFL region experience

Qualification and Experience of the Audit Team | Points Based | 25 Points (25%)

Sean Barth: 24

Experienced

William Carroll: 21

Audit team is qualified and team experience with Seminole County.

Andria Herr: 10

Team is qualified but mentions 2 IT folks and we have not seen output regarding our IT controls.

David Johnson: 24

Qualified and experienced, provided 5 similar engagements

Dennis Lemma: 25

Proposed audit team is qualified and experienced in audits of Counties.

Amy Pennock: 23

Strong experience

Price Proposal | Points Based | 20 Points (20%)

Sean Barth: 20

Base period pricing \$691,950.00

William Carroll: 20

Base period pricing \$691,950.00

Andria Herr: 20

Base period pricing \$691,950.00

David Johnson: 20

Base period pricing \$691,950.00

Dennis Lemma: 20

Base period pricing \$691,950.00

Amy Pennock: 20

Base period pricing \$691,950.00

James Moore & Co., P.L.

Audit Approach | Points Based | 30 Points (30%)

Sean Barth: 28

Like the approach format.

William Carroll: 22

Implementation plans will facilitate the audit.

Andria Herr: 30

ranked highest due to clear, concise explanation

David Johnson: 27

Clearly outlined approach and specific to the county

Dennis Lemma: 30

Audit approach acceptable. Timeline meets needs.

Amy Pennock: 21

Well structured, less technical

Qualification and Experience of the Audit Firm | Points Based | 25 Points (25%)

Sean Barth: 23

Local area based firm.

William Carroll: 22

Firm has several government clients, and the firm appears to be qualified to audit Seminole County.

Andria Herr: 20

Client list is representative of similar firms with Florida focus. Staff is local

David Johnson: 22

Strong regional, FL focused, similar counties

Dennis Lemma: 22

Florida firm. Offices in Daytona Beach and Deland. A number of governmental clients, Counties and Cities.

Amy Pennock: 18

Good experience, would have liked to seen more large County references

Qualification and Experience of the Audit Team | Points Based | 25 Points (25%)

Sean Barth: 22

Experienced

William Carroll: 20

Audit team has the credentials and the experience to audit the County.

Andria Herr: 25

FL CPA and the only firm to have a Lean Six Sigma Team member

David Johnson: 23

Qualified and experienced, provided 5 similar engagements

Dennis Lemma: 25

Proposed audit team appears qualified and experienced. On County and City audits. Recruit from Florida and local universities.

Amy Pennock: 19

Good experience

Price Proposal | Points Based | 20 Points (20%)

Sean Barth: 18.8

Base period pricing \$735,000.00

William Carroll: 18.8

Base period pricing \$735,000.00

Andria Herr: 18.8

Base period pricing \$735,000.00

David Johnson: 18.8

Base period pricing \$735,000.00

Dennis Lemma: 18.8

Base period pricing \$735,000.00

Amy Pennock: 18.8

Base period pricing \$735,000.00

Purvis, Gray and Company, LLP

Audit Approach | Points Based | 30 Points (30%)

Sean Barth: 28

Detailed approach

William Carroll: 24

Good implementation plan. The proposer did not address potential challenges.

Andria Herr: 5

Proposal submission did not follow instructions. Least number of hours allowed for the work.

David Johnson: 29

Very thorough approach and specific to the County, stressed efficiency

Dennis Lemma: 28

Audit approach acceptable. Timeline meets needs. #hours seems light.

Amy Pennock: 23

Traditional methodology

Qualification and Experience of the Audit Firm | Points Based | 25 Points (25%)

Sean Barth: 23

Broad list of government clients

William Carroll: 23

Firm has significant government audit clients and is qualified to audit Seminole County.

Andria Herr: 15

Client list contains similar engagements.

David Johnson: 24

Strong regional leader, FL focused, similar counties, relationship driven

Dennis Lemma: 22

Florida firm based out of Gainesville. Governmental practice

Amy Pennock: 18

Smaller firm, capacity could be a challenge, would have like to see larger County references

Qualification and Experience of the Audit Team | Points Based | 25 Points (25%)

Sean Barth: 24

Very experienced team

William Carroll: 23

Audit team is highly qualified.

Andria Herr: 10

1 CPA with IT focus.

David Johnson: 24

Qualified and experienced, provided 4 similar engagements

Dennis Lemma: 25

Proposed team appears qualified and has County audit experience.

Amy Pennock: 21

Solid team

Price Proposal | Points Based | 20 Points (20%)

Sean Barth: 19.2

Base period pricing \$717,070.00

William Carroll: 19.2

Base period pricing \$717,070.00

Andria Herr: 19.2

Base period pricing \$717,070.00

David Johnson: 19.2

Base period pricing \$717,070.00

Dennis Lemma: 19.2

Base period pricing \$717,070.00

Amy Pennock: 19.2

Base period pricing \$717,070.00