

**Minutes of Meeting**  
**External Auditor Qualification Evaluations**  
**August 6, 2013**  
**10:00 a.m.**

The Kootenai County Board of Commissioners: Chairman Todd Tondee and Commissioner Dan Green met to discuss the following agenda items. Also present were Finance Director David McDowell, Chief Deputy Clerk Pat Raffee, and Deputy Clerk Nancy Jones. Commissioner Jai Nelson was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 10:00 a.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** There were no changes made to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

The attendees met to discuss the qualifications of three (3) firms who had submitted qualification packets, in order to be considered for the three (3) year external audit firm contract. The three competing firms were Hayden Ross, DeCoria, Maichel, and Teague (dm-t), and CliftonLarsonAllen. The group considered the strengths and weaknesses of each firm, including their previous experience (with emphasis on project complexity levels), suggested target schedules, technical factors, the comprehensive quality of each package submission, and staffing considerations. Upon deliberation, all three (3) firms were found to be qualified for further consideration. Finance Director David McDowell proceeded to open the bid packages from all three (3) firms, to compare total project costs. The bid amounts were as follows: DeCoria, Maichel, and Teague, \$42,500 for the first year, \$43,750 for the second year, and \$45,000 for the third year; CliftonLarsonAllen, \$45,000 per year, for the life of the contract; and Hayden Ross, \$55,025 for the first year, \$56,700 for the second year, and \$58,400 for the third year. The attendees agreed that Hayden Ross and CliftonLarsonAllen had received the highest qualification scores, but that the difference in the total bid amount was a significant consideration. The group determined that the external audit contract should be awarded to CliftonLarsonAllen. The Board directed Mr. McDowell to move forward with drafting the contract for legal review and Board approval.
- F. Staff Reports:** There were no staff reports.
- G. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. There was no public comment.

The meeting was adjourned at 10:51 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Nancy A. Jones, Deputy Clerk