

**ESCAMBIA COUNTY  
FLORIDA**

**REQUEST FOR PROPOSAL**

**FINANCIAL AUDITING SERVICES**

**SPECIFICATION NUMBER PD 18-19.004**

**BIDS WILL BE RECEIVED UNTIL: 1:00 P.m., CDT, February 26, 2019**

**213 Palafox Place, 2<sup>nd</sup> Floor, Room 11.407  
Pensacola, FL 32502**

**Office of Purchasing, Room 11.101  
213 Palafox Place, Pensacola, FL 32502  
Matt Langley Bell III Building  
Post Office Box 1591  
Pensacola, FL 32591-1591**

**Board of County Commissioners**

**Lumon J. May, Chairman  
Robert R. Bender, Vice Chairman  
Jeff Bergosh  
Steven Barry  
Douglas B. Underhill**

**From:  
Paul R. Nobles  
Purchasing Manager**

**Assistance:**

**Paul R. Nobles  
Purchasing Manager  
Office of Purchasing  
2<sup>nd</sup> Floor, Matt Langley Bell, III Building  
213 Palafox Place  
Pensacola, FL 32502  
Telephone: 850-595-4918  
E-Mail: Prnobles@myescambia.com**

**SPECIAL ACCOMMODATIONS:**

**Any person requiring special accommodations to attend or participate, pursuant to the Americans with Disabilities Act, should call the Office of Purchasing (850-595-4980) at least five (5) working days prior to the solicitation opening.**

**Notice**

**It is the specific legislative intent of the Board of County Commissioners that NO CONTRACT under this solicitation shall be formed between Escambia County and the awardee vendor until such time as the contract is executed by the last party to the transaction.**

## TABLE OF CONTENTS

### PAGE

#### **PART I – GENERAL INFORMATION**

1.1	DEFINITIONS.....	1
1.2	PURPOSE .....	1
1.3	PROPOSAL SUBMISSION AND WITHDRAWAL .....	1
1.4	INVITATION TO PROPOSE .....	2
1.5	MINIMUM QUALIFICATIONS .....	2
1.6	CONTRACT AWARDS .....	2
1.7	DEVELOPMENT COSTS .....	3
1.8	INQUIRIES .....	3
1.9	TIME TABLES .....	3
1.10	DELAYS .....	4
1.11	ADDENDA .....	4
1.12	SELECTION PROCESS .....	4
1.13	NEWS RELEASES .....	5
1.14	LICENSES .....	5
1.15	PUBLIC ENTITY CRIMES .....	5
1.16	CODE OF ETHICS .....	5
1.17	DRUG-FREE WORKPLACE .....	6
1.18	PROCUREMENT POLICIES AND PROCEDURES .....	6
1.19	POLITICAL CAMPAIGNS .....	6
1.20	CONDUCT OF PARTICIPANTS .....	6
1.21	INSURANCE .....	7
1.22	DEFINITIONS .....	9
	STATEMENT OF RESPONSE .....	10
	DRUG-FREE WORKPLACE FORM .....	11
	SWORN STATEMENT PURSUANT TO SECTION (287.133) (3)(a), <u>FLORIDA STATUTES</u> , ON ENTITY CRIMES **.....	12
	INFORMATION SHEET FOR TRANSACTIONS AND CONVEYANCES CORPORATION IDENTIFICATION **.....	14

#### **PART II – STATEMENT OF WORK**

2.1	WORK OBJECTIVE .....	16
2.2	SCOPE OF WORK TO BE PERFORMED .....	17
2.3	REPORTS TO BE ISSUED .....	18
2.4	SPECIAL CONSIDERATIONS AND SERVICES .....	19
2.5	WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS .....	20

#### **PART III – TIME REQUIREMENTS**

3.1	SCHEDULE FOR CONDUCTING AUDITS .....	21
-----	--------------------------------------	----

## TABLE OF CONTENTS (CONTINUED)

	<u>PAGE</u>
 <b>PART IV – ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION</b>	
4.1 FINANCIAL SERVICES DEPARTMENT AND CLERICAL ASSISTANCE .....	22
4.2 WORK AREA, TELEPHONES, PHOTOCOPYING AND FAX MACHINES .....	22
4.3 REPORT PREPARATION .....	22
 <b>PART V – INSTRUCTIONS FOR PREPARING PROPOSALS</b>	
5.1 RULES FOR PROPOSALS .....	23
5.2 PROPOSAL FORMAT .....	23
5.3 CONTENT OF TECHNICAL PROPOSAL .....	24
 <b>PART VI – EVALUATION OF PROPOSALS</b>	
6.1 EVALUATION CRITERIA .....	29
 APPENDIX A, PART 1 .....	
APPENDIX A, PART 2 .....	30
APPENDIX B .....	31
APPENDIX C .....	32
APPENDIX D .....	33
ACKNOWLEDGMENT OF BUSINESS TYPE .....	34
ORGANIZATION CHART .....	35
ORGANIZATION CHART FOR BOARD OF COUNTY COMMISSIONERS .....	36
SAMPLE AGREEMENT .....	37
ADDENDUM 1 .....	38
CERTIFICATE OF CURRENT COST AND PRICING DATA .....	46
	47

## **PART I – GENERAL INFORMATION**

### **1.1 DEFINITIONS**

For the purposes of this Request for Proposal (RFP), “proposer” shall mean contractors, consultants, proposers, organizations, firms, or other persons submitting a response to this RFP.

### **1.2 PURPOSE**

The Escambia County Board of County Commissioners (hereinafter referred to as “BCC”) is seeking the professional services of a qualified auditing firm to provide services in connection to the County’s Annual Financial Audit. This RFP provides guidelines for the submission of proposals in response to Financial Audit Services.

### **1.3 PROPOSAL SUBMISSION AND WITHDRAWAL**

*The Project Director shall be Stephan Hall, Director, Management and Budget Services. The liaison officer shall be Sharon Harrell, Interim Finance Director, Clerk of the Circuit Court & Comptroller’s Office (hereinafter referred to as “Clerk”). The contracting agency shall be the Escambia County BCC’s Purchasing Office. The BCC shall not be held responsible for the content of RFP packages obtained from any third party source nor will they be responsible for providing addenda to potential proposers who receive a RFP package from other sources than BCC’s Purchasing Office.*

The BCC will receive proposals at the following address:

Board of County Commissioners  
Purchasing Department  
Attn: Paul R. Nobles  
213 Palafox Place, 2<sup>nd</sup> Floor  
Pensacola, FL 32502

To facilitate processing, please mark the outside of the envelope as follows: RFP for Financial Audit Services. The envelope shall also include the proposer’s return address.

Proposers shall submit one (1) original and seven (7) copies for a total of eight (8) sets of the proposal and one (1) electronic copy in a sealed envelope marked as noted above. A proposer may submit the proposal by personal delivery or by mail.

THE BCC SHALL RECEIVE ALL PROPOSALS 1:00 P.m., CDT, February 26, 2019 IN THE BCC’S PURCHASING OFFICE AT 213 PALAFOX PLACE, 2<sup>ND</sup> FLOOR.

Proposers may withdraw their proposals by notifying the BCC in writing at any time prior to the deadline for proposal submittal. After the deadline, proposals once opened, become a public record of Escambia County and will not be returned to the proposers. The County reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

The right is reserved by the BCC to accept any or all proposals or to waive any informality, existing in any proposal, or to accept the proposal which best serves the interest and intent of this project.

Upon opening, proposals are subject to public disclosure consistent with Chapter 119, Florida Statutes. Proposers must invoke the exemptions to disclosure provided by law in the response to the RFP, and must identify the data or other materials to be protected, state the reasons why such exclusion from public disclosure is necessary and the legal basis for such exemption, including a specific statutory citation for such exemption.

#### **1.4 INVITATION TO PROPOSE**

The BCC is requiring all proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2019 through September 30, 2023, with the option to renew for five (5) additional one-year periods. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits set forth in the Governmental Auditing Standards issued by the Comptroller General of the United States and the provisions of the Federal and State Single Audit Acts.

#### **1.5 MINIMUM QUALIFICATIONS**

A firm submitting a proposal shall meet the following requirements:

- a. The firm must have been established as a legal entity in the State of Florida and have performed continuous CPA services for a minimum of five (5) years.
- b. The firm must also be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- c. The firm must meet the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (the yellow book) and Laws and Rules of the Florida Board of Accountancy Chapter 455 and 475, FS Chapter 11, 218 and other applicable statutes, and Florida Administrative Code Chapter 61H1.

#### **1.6 CONTRACT AWARDS**

The BCC anticipates entering into a contract with the proposer who submits the proposal judged by the County to be most advantageous. The BCC anticipates awarding one contract but reserves the right to award more than one if in its best interests to do so.

The proposer understands that this RFP does not constitute an offer or a contract with the BCC. A contract shall not be deemed to exist and is not binding until proposals are reviewed and accepted by appointed staff, the best proposal has been identified, negotiations with the Proposer have been authorized by the appropriate level of authority within the County, an agreement executed by parties and approved by the appropriate level of authority within the County. A sample Contract is attached to this RFP. The BCC anticipates that the final contract will be in substantial conformance with the Sample Contract; nevertheless, proposers are advised that any contract which may result from the RFP may deviate from the Sample Contract if in the County's opinion such deviation is reasonable, justifiable and serves the best interest of this procurement and of the BCC.

In the event the parties are unable to negotiate terms acceptable to the County, the County may determine to accept the offer of the second most responsive and responsible Proposer determined by the selection committee, or it may re-solicit proposals.

The County reserves the right to reject all proposals, to waive non-material, technical variances or infirmities in the proposal, to abandon the project or to solicit and re-advertise for other proposals. The County may in its discretion waive any informalities and irregularities contained in a proposal or in the manner of its submittal and award a contract thereafter.

## **1.7 DEVELOPMENT COSTS**

Neither the County nor its representatives shall be liable for any expenses incurred in connection with preparation of a response to this RFP. Proposers should prepare their proposals simply and economically, providing a straightforward and concise description of the proposer's ability to meet the requirements of the RFP.

## **1.8 INQUIRIES**

Interested proposers may direct questions to Paul R. Nobles. The BCC's Purchasing Office will act as a clearinghouse for all questions and answers regarding the RFP.

Paul R. Nobles  
850-595-4918 phone  
E-mail address prnobles@myescambia.com

The County may record its responses to inquiries and any supplemental instructions in the form of written addenda. The County may mail written addenda before the date fixed for receiving proposals. Proposers shall contact the County to ascertain whether any addenda have been issued. Failure to do so could result in an unresponsive proposal. Any oral explanation given before the RFP opening will not be binding upon the County and should be disregarded.

All proposers are expected to carefully examine the proposal documents. Any ambiguities or inconsistencies should be brought to the attention of the County through written communication with the County prior to the opening of the proposals.

## **1.9 TIME TABLES**

The County and proposers shall adhere to the following schedule in all actions concerning this RFP:

For a complete time table see Appendix D

- a. The last day for question and answer clarifications regarding the proposal will be February 19, 2019 at 5:00 pm CDT.
- b. The County shall receive the proposals by the 1:00 pm CDT February 26, 2019.
- c. The County will review and evaluate the proposals in a timely manner.
- d. Short-listed firms will be scheduled for oral presentations in March.
- e. The County may enter into a contract after obtaining appropriate approvals and conducting negotiations.
- f. Anticipate finalization of contract with awarded firm by March 4, 2019 for placement on Agenda for next BCC meeting.
- g. Anticipated contract term will begin with the fiscal year ending September 30, 2019. For audit planning purposes the field work and interim testing for the first nine months of the fiscal year will occur during June 2019. The final field work for the fiscal year

ending September 30, 2019 will occur during November and December 2019. Future contract renewal terms will follow same date pattern.

#### **1.10 DELAYS**

The County may delay scheduled due dates if it is to the advantage of the County to do so. The County will notify proposers of all changes in scheduled due dates by written addenda.

#### **1.11 ADDENDA**

If revisions become necessary, the County will provide written addenda to all proposers who have received the RFP via mail or fax. The County shall not be responsible for providing said addenda to potential proposers who receive a proposal package from other sources. All addenda issued by the County will include a receipt form that must be signed and included with any proposals that are submitted to the County. In the event multiple addenda are issued, a separate receipt for each addendum must be included with the proposal at the time it is submitted to the County.

#### **1.12 SELECTION PROCESS**

Evaluation of proposals will be conducted by the County's audit committee. The audit committee is comprised of one representative from each of the elected officials, specifically the BCC, the Sheriff, the Tax Collector, the Property Appraiser, the Clerk, and the Supervisor of Elections. The committee will short list a minimum of three (3) proposers to be finalists for further consideration based on the initial submittal. During the initial evaluation process, the proposers may be required to submit follow-up information for clarification purposes only.

In the event that there are less than three (3) responsive proposals, the committee will give further consideration to the remaining proposals received.

Upon short listing, the committee will then conduct any of the following: discussions, interviews, or oral presentations (at proposer's expense) for clarification purposes only, with the finalists and re-evaluate and rate the finalist's proposals. The top ranked proposers resulting from this process will be recommended for award to the BCC.

Respondents will be ranked in order as determined by the audit committee of being best qualified based on the considerations listed in the evaluation criteria. Award sequence will be based on the established ranking.

#### **1.13 NEWS RELEASES**

The proposer shall obtain the prior approval of the BCC of all news releases or other publicity pertaining to this RFP or the service, study or project to which it relates generated by the proposer or its agents.

#### **1.14 LICENSES**

Proposers, both corporate and individual, must be fully licensed and certified for the type of work to be performed in the **State of Florida** at the time of RFP receipt. This license shall remain current through the duration of the engagement. The proposal of any proposer that is not fully licensed and certified shall be rejected.

#### **1.15 PUBLIC ENTITY CRIMES**

In accordance with applicable portions of Section 287.133, Florida Statutes, which read as follows:

"A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list."

#### **1.16 CODE OF ETHICS**

If any proposer violates or is a party to a violation of the Code of Ethics of the County of Escambia or the State of Florida with respect to this proposal, such proposer may be disqualified from performing the work described in this proposal or from furnishing the goods or services for which the proposal is submitted and shall be further disqualified from bidding on any future proposals of work, goods or services for the County of Escambia. A copy of the County and State Ethics Codes is available at the BCC's Purchasing Office.

#### **1.17 DRUG-FREE WORKPLACE**

In accordance with Florida Statute 287.087, preference shall be given to businesses with drug-free workplace (DFW) programs. Whenever two or more proposals which are equal with respect to price, quality, and service are received by the County for the procurement of commodities or contractual services, a proposal received from a business that completes the attached DFW form certifying that it is a DFW shall be given preference in the award process.

#### **1.18 PROCUREMENT POLICIES AND PROCEDURES**

This RFP is governed by the County. Policies and Procedures for procurement are available for your review at the Board's Purchasing Office or at [www.myescambia.com](http://www.myescambia.com).

#### **1.19 POLITICAL CAMPAIGNS**

During the term of this Agreement, the Consultant or any employee or associate, shall not be involved in any political campaign for County elective office nor make financial contribution(s) to any such campaign.

#### **1.20 CONDUCT OF PARTICIPANTS**

All submitters or individuals acting on behalf of submitters are hereby prohibited from lobbying or otherwise attempting to persuade or influence any member of the BCC and other local elected officials or any member of the Selection Committee at any time during the course of the solicitation process. Failure to comply with this procedure will result in rejection/disqualification of said submittal without exception.

All submitters or individuals acting on behalf of submitters are further prohibited from contacting or otherwise attempting to communicate with any member of the Selection Committee regarding



the pending solicitation or its outcome until after the Committee has arrived at a recommendation of the most qualified submitters. Until such recommendation is disclosed, any contact with the Selection Committee shall be channeled through the Office of Purchasing. Failure to comply with this procedure will result in rejection/disqualification of said submittal without exception.

## **1.21 INSURANCE**

The proposer, if awarded a contract, shall maintain insurance coverage reflecting the minimum amounts and conditions specified herein. In the event the proposer is a governmental entity or a self-insured organization, different insurance requirements may apply. Misrepresentation of any material fact, whether intentional or not, regarding the proposer's insurance coverage, policies, or capabilities may be grounds for rejection of the proposal and rescission of any awarded contract.

### **INSURANCE REQUIREMENTS** **(proof of ability to obtain to be submitted with proposal)**

#### **WORKER'S COMPENSATION**

The proposer shall procure and maintain, for the life of this Contract/Agreement, Worker's Compensation Insurance covering all employees with limits meeting all applicable state and federal laws. This coverage shall include Employer's Liability with limits meeting all applicable state and federal laws. This coverage shall extend to any subcontractor that does not have their own Workers' Compensation and Employer's Liability Insurance. Thirty (30) days' notice of cancellation is required and must be provided to the County of Escambia via Certified Mail.

#### **COMMERCIAL GENERAL LIABILITY**

The proposer shall procure and maintain, for the life of this Contract/Agreement, Commercial General Liability Insurance. This coverage shall be on an "Occurrence" basis. Coverage shall include Premises and Operations; Independent Contractors' Products and Completed Operations and Contractual Liability. This policy shall provide coverage for death, personal injury or property damage that could arise directly or indirectly from the performance of this Agreement.

The Minimum Limits of Coverage shall be **\$1,000,000** per occurrence, Combined Single Limit for Bodily Injury and Property Damage Liability with a deductible no more than \$10,000.

**The County of Escambia must be named as an additional insured.** The additional insured requirement is waived if Owners and Proposers' Protective Coverage is also provided, or required. Thirty (30) days written notice must be provided to the County of Escambia via Certified Mail in the event of cancellation.

#### **BUSINESS AUTOMOBILE LIABILITY**

The proposer shall procure and maintain, for the life of the Contract/Agreement, Business Automobile Liability Insurance.

The minimum limits of coverage shall be **\$500,000** per occurrence, Combined Single Limit for Bodily Injury Liability and Property Damage Liability. This coverage shall be an "Any Auto" or "Comprehensive Form" type policy.

In the event that the proposer does not own any vehicles, we will accept hired and non-owned coverage in the amounts listed above. In addition, we will require an affidavit signed by the proposer indicating the following:

\_\_\_\_\_ does not own any vehicles.  
"Company Name"

In the event we acquire any vehicles throughout the term of this Contract/Agreement,

\_\_\_\_\_ agrees to purchase "Any Auto" or  
"Company Name"

Comprehensive Form coverage as of the date of acquisition.

Proposer's Signature: \_\_\_\_\_

Thirty (30) days written notice must be provided to the County of Escambia via Certified Mail in the event of cancellation.

#### **PROFESSIONAL LIABILITY/ERRORS AND OMISSIONS**

The Consultant shall procure and maintain, for the life of this Contract/Agreement either Professional Liability Insurance or Errors and Omissions Insurance. This coverage is for damages arising out of the insured's negligence, mistakes or failure to take appropriate action in the performance of business or professional duties. This coverage shall be on a "Claims Made" basis.

The minimum limits of coverage shall be \$1,000,000 per occurrence with a deductible of no more than \$10,000.

Thirty (30) days written notice must be provided to the County of Escambia via Certified Mail in the event of cancellation.

#### **SUPPLEMENTAL PROVISIONS**

The insurance coverage and conditions afforded by this policy(s) shall not be suspended, voided, canceled or modified, except after thirty (30) days prior written notice by Certified Mail, Return Receipt Requested, has been given to the Clerk's Office that originated this contract.

Certificates of Insurance meeting the specific required provision specified within this Contract/Agreement shall be forwarded to the BCC's Purchasing Office and approved prior to the start of any work or the possession of any County property or the commencement of services, as application.

#### **INDEMNIFICATION/HOLD HARMLESS AGREEMENT**

Consultant shall indemnify and hold harmless the County, its officers, and employees from liabilities, damages, losses and costs, including, but not limited to reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of Consultant and persons employed or utilized by Consultant in the performance of this agreement. Except as specifically provided herein, this agreement shall not require the Consultant to indemnify the County, its officers, and employees from any liability, damage, loss, claim, action, or proceeding.

Any costs and expenses, including attorney's fees, appellate, bankruptcy or defense counsel fees incurred by the County to enforce this indemnification Clause shall be borne by the Consultant. This Indemnification Clause shall continue indefinitely and survive the cancellation, termination, expiration, lapse or suspension of this agreement.

#### **1.22 DEFINITIONS**

The following definitions are listed to present a clear understanding of operational terms:

Auditor means the independent certified public accountant retained and paid by the County to perform a financial audit.

County Agency means a Board of County Commissioners, a Clerk & Comptroller, a Sheriff, a Property Appraiser, a Tax Collector, a Supervisor of Elections, Pensacola Bay Center, Law Library or any other officer in whom any portion of the audit is included.

Financial Audit means an examination of the County's financial statements and the individual elected official audit reports in order to express an opinion on the fairness with which they present financial position, results of operations, and changes in financial position in conformity with generally accepted governmental accounting principles, and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.

**STATEMENT OF RESPONSE**  
**ANNUAL FINANCIAL AUDIT SERVICES**  
**FOR ESCAMBIA COUNTY**

If you are not proposing on this service/commodity, please complete and return this form to the BCC's Purchasing Office via fax number 850.595.4806. Failure to respond may result in deletion of your firm's name from the qualified vendor list of the County.

COMPANY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

We, the undersigned have declined to submit a proposal on the above because of the following reasons:

\_\_\_\_\_ Specifications/Scope of Work too "tight", i.e., geared toward brand or manufacturing only (explain below)

\_\_\_\_\_ Insufficient time to respond

\_\_\_\_\_ We do not offer this product, service or equivalent

\_\_\_\_\_ Our schedule would not permit us to perform

\_\_\_\_\_ Unable to meet bond requirements

\_\_\_\_\_ Specifications unclear (explain below)

\_\_\_\_\_ Other (specify below)

REMARKS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Drug Free Workplace Form

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that \_\_\_\_\_ does:

(Name of Business)

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by, any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

\_\_\_\_\_  
Bidder's Signature

\_\_\_\_\_  
Date

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),  
FLORIDA STATUTES, ON ENTITY CRIMES**

1. This sworn statement is submitted to \_\_\_\_\_  
by \_\_\_\_\_ (print name of the public entity)

\_\_\_\_\_  
(print individual's name and title)

for \_\_\_\_\_  
(print name of entity submitting sworn statement)

whose business address is

\_\_\_\_\_  
\_\_\_\_\_

and (if applicable) its Federal Employer Identification Number (FEIN) is:

\_\_\_\_\_

(If the entity has no FEIN, include the Social Security Number of the Individual signing this sworn statement: \_\_\_\_\_)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision or any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

- a. Predecessor or successor of a person convicted of a public entity crime; or
- b. An entity under the control any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

- c. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
- d. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (indicate which statement applies.)

\_\_\_\_\_ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THOROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

\_\_\_\_\_  
(signature)

Sworn to an subscribed before me this \_\_\_\_\_ day of, 20\_\_\_\_\_

Personally known \_\_\_\_\_

OR produced identification \_\_\_\_\_ Notary Public - State of \_\_\_\_\_

\_\_\_\_\_ My commission exp \_\_\_\_\_

\_\_\_\_\_  
(Printed typed or stamped commissioned name of notary public)

**Information Sheet  
for Transactions and Conveyances  
Corporation Identification**

The following information will be provided to the Escambia County Legal Department for incorporation in legal documents. It is, therefore, vital all information is accurate and complete. Please be certain all spelling, capitalization, etc. is exactly as registered with the state or federal government.

(Please Circle One)

Is this a Florida Corporation Yes or No

If not a Florida Corporation,

In what state was it created: \_\_\_\_\_

Name as spelled in that State: \_\_\_\_\_

What kind of corporation is it: "For Profit" or "Not for Profit"

Is it in good standing: Yes or No

Authorized to transact business

in Florida: Yes or No

State of Florida Department of State Certificate of Authority Document No.: \_\_\_\_\_

Does it use a registered fictitious name: Yes or No

Names of Officers:

President: \_\_\_\_\_

Secretary: \_\_\_\_\_

Vice President: \_\_\_\_\_ Treasurer: \_\_\_\_\_

Director: \_\_\_\_\_

Director: \_\_\_\_\_

Other: \_\_\_\_\_

Other: \_\_\_\_\_

**Name of Corporation** (As used in Florida): \_\_\_\_\_

\_\_\_\_\_  
(Spelled exactly as it is registered with the state or federal government)

**Corporate Address:**

Post Office Box: \_\_\_\_\_

City, State Zip: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

(Please provide post office box and street address for mail and/or express delivery; also for recorded instruments involving land)

(Please continue and complete page 2)



**Federal Identification Number:** \_\_\_\_\_  
(For all instruments to be recorded, taxpayer's identification is needed)

**Contact person for company:** \_\_\_\_\_  
Telephone Number: \_\_\_\_\_ Facsimile Number: \_\_\_\_\_

**Name of individual who will sign the instrument on behalf of the company:**

\_\_\_\_\_  
(Upon Certification of Award, Contract shall be signed by the President or Vice-President. Any other officer shall have permission to sign via a resolution approved by the Board of Directors on behalf of the company. Awarded contractor shall submit a copy of the resolution together with the executed contract to the Office of Purchasing)

**(Spelled exactly as it would appear on the instrument)**

**Title of the individual named above who will sign on behalf of the company:**

END

---

(850) 488-9000    Verified by: \_\_\_\_\_    Date: \_\_\_\_\_

## **PART II – STATEMENT OF WORK**

### **2.1 WORK OBJECTIVE**

This RFP solicits proposals from certified public accounting firms to provide the County with an annual financial statement audit. The RFP is to provide responding parties with guidelines and information to aid in their submission of proposals.

The County will contract for five annual audits (2019, 2020, 2021, 2022, and 2023) based on a fee not to exceed a maximum amount (per year) with provisions for extension of the contract for five one year renewal terms. Additional services will be contracted for separately with the County reserving the right to solicit to other firms.

Escambia County has a population of approximately 315,187 people and is located in the northwestern part (the “Panhandle”) of Florida. The County employs some 2,497 full-time employees and has total net position of over \$602 million and revenues of over \$506 million for the year ending September 30, 2017. The County organizational chart is presented on pages 36 & 37. The County has consecutively received the GFOA’s Certificate of Achievement.

The County provides a pension plan through the Florida Retirement System (FRS) for all full-time employees of the County. FRS is a multiple employer cost sharing defined benefit pension plan established in 1970 by Chapter 121, Florida Statutes and is administered by the Florida Department of Management Services, Division of Retirement. Financial reports including financial statements and required supplementary information are available.

The County’s accounting system is substantially fully automated. All Clerk Finance Department staff have a personal computer with access to the accounting system(s). Computer access will be made available to the auditors. The primary accounting software is an integrated financial system supplied by Superion (formerly Sunguard Pentamotion), including general ledger, payroll, purchasing, fixed assets, accounts receivable, cash receipts, and extended reporting. The Finance Department utilizes reports from the accounting software, various spreadsheets, and word processing documents in preparing the Comprehensive Annual Financial Report (CAFR). In addition, Finance Department staff use personal computers extensively in day-to-day applications.

The County will provide adequate work and storage space during the field work period. County staff will be available to pull documents and prepare schedules that are agreed to prior to the start of the year-end field work.

*Available for inspection are the County’s CAFR, CAFR AG and Annual Audit Reports (for various years) on the Clerk’s Website at [www.escambiaclerk.com](http://www.escambiaclerk.com).*

## 2.2 SCOPE OF WORK TO BE PERFORMED

The scope of the audit engagement will require the examination of the BCC and individual elected officials', the Pensacola Bay Center, and the Law Library (collectively known as "the County") financial statements as required by the Auditor General for the period of October 1, 2019 through September 30, 2023, and verification of beginning balances, in order to express an opinion on the fairness with which they present the financial position, results of operations, and changes in financial position in conformity with generally accepted accounting principles, and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.

The funds and account groups to be audited are those included or includable in the County's annual audit report (available at [www.escambiaclerk.com](http://www.escambiaclerk.com)). The County shall have closed, balanced, and prepared financial statements for all funds and account groups to be examined by the auditor in a schedule of events ending prior to November 25th, of each year, with the exception of the GASB 68 Florida Retirement System entry. The Clerk will have primary responsibility for producing the CAFR (and all elements thereof) as well as the Annual Audit Report. The auditor shall assist in finalizing the County's annual financial report, and shall include an opinion in its report regarding the County's CAFR; as well as the individual elected officials' audit reports (including notes to financial statements), and shall include an opinion in its report regarding the County's CAFR and supplemental financial schedules. The opinion shall reference the audit of the County's governmental and business-type activities, each major fund and the aggregate remaining fund information. The County shall also provide additional financial and non-financial information not subject to examination by the auditor but necessary to conform to the principles and standards of public financial reporting necessary to submit the County's CAFR to the Government Finance Officers Association (GFOA) Certificate of Achievement Program. The County's CAFR will additionally be expected to meet any present or to-be-established standards for disclosure attributed to the CAFR to enable inclusion in various municipal bonds continuing disclosure libraries and depositories.

All records of constitutional officers of Escambia County, Florida, shall be included in the single combined audit report with separate management letters for each constitutional officer.

The audit should be performed in accordance with the following as they exist or as each may be subsequently amended:

- ◆ Generally accepted governmental accounting principles as promulgated by GASB
- ◆ Statements on Auditing Standards (GAAS) promulgated by the American Institute of Certified Public Accountants (AICPA)
- ◆ Government Auditing Standards (GAS) issued by the Comptroller General of the United States
- ◆ Uniform Guidance (2CFR 200) and other applicable OMB circulars
- ◆ The Federal and Florida Single Audit Acts
- ◆ Florida Statutes as applicable
- ◆ Regulations of the Florida Department of Financial Services
- ◆ Rules of the Auditor General, State of Florida, Chapter 10.550
- ◆ Audits of State and Local Governmental Units (AICPA Audit Guide revised) or other authoritative standards
- ◆ Any applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

The auditors shall perform a study and evaluation of internal accounting and administrative controls as required by GAAS and GAO. If weaknesses are noted, recommendations should be

reviewed with the appropriate level of management and included in a separate Management Letter to each elected official.

Timeliness and the ability to complete the individual audit reports in a timely manner are critical factors in the performance of the audit. The proposer should include a proposed audit plan in consideration of the County's plan outlined in Appendix A (which will be subject to annual negotiation). The auditor will coordinate the audit with the Clerk's Finance Director and will mutually endeavor to accomplish the audit in a phased basis throughout the year to reduce the year-end workload on the County's financial audit activities.

The auditor will review and accept separate audit reports for the Human Relations Commission, the Santa Rosa Island Authority, the Pensacola Economic Development Commission, Law Library and the Housing Finance Authority.

The Auditor agrees to do the GFOA checklist review for submission to the GFOA.

The auditor will agree to end field work by February 8<sup>th</sup> and to complete a review of the CAFR in time for the County to release the CAFR by March 1st and the Annual Audit Report by the same date.

### **2.3 REPORTS TO BE ISSUED**

The County requires:

- ◆ An opinion on the CAFR
- ◆ An opinion on the government-wide basic financial statements and all supplementary information
- ◆ A separate single audit report that complies with Uniform Guidance (2CFR200) and Rules of the Auditor General, State of Florida, Chapter 10.550 for Federal and State Programs
- ◆ A Schedule of Financial Assistance, both Federal and State
- ◆ A reports on compliance and internal control over financial reporting
- ◆ A report on Landfill Management Escrow Account activity
- ◆ A report on Section 29.008 Article V revenues and expenditures
- ◆ Individual management letters as required by Florida Statute 11.45(3)(a)4 and defined in Rule 10.554, Rule of the Auditor General, for each elected official in accordance with the Auditor General of the State of Florida that includes a summation statement of audit findings and recommendations affecting financial statements, internal control, etc.
- ◆ Data collection form for reporting on audits of states, local governments, and non-profit organizations
- ◆ Any attestations of conclusions or special reports as required from time-to-time by Florida Statutes or Rules of State Agencies
- ◆ Review the Annual Financial Report (AFR), filed via LOGER
- ◆ Issuance of Constitutional Officers' Financial Statements
- ◆ Detention Commissary Audit
- ◆ Law Library Audit Report

Prior to submission of the completed report, the audit firm's staff will be required to review a draft of the proposed report and management letter with individual constitutional officers.

After delivery of the final audit report, the firm shall have the responsibility to notify each constitutional officer of his/her right to provide a written statement of explanation or rebuttal to the auditor's comments, including corrective action to be taken.

The independent audit reports shall be delivered by the auditor to the Clerk's liaison for inclusion in the audit report that is published on behalf of the County.

## **2.4 SPECIAL CONSIDERATIONS AND SERVICES**

- A. The County will send a CAFR to the GFOA of the United States and Canada for review in the Certificate of Achievement for Excellence in Financial Reporting Program. It is anticipated that the auditor will be required to provide special assistance to the County to meet the requirements of that program by providing technical advice to ensure awarding of certification, including GFOA checklist review.
- B. The schedules of federal and state financial assistance and related auditor's report, (data collection report) as well as the reports on the internal control structure and compliance, are to be issued in conjunction with the CAFR.
- C. Review of the accrued liability reserves for the County's self-funded Health Insurance fund, workers compensation fund and the general liability fund.
- D. Review of the financial report of the County filed with the Department of Banking and Finance, State of Florida, pursuant to Section 218.32, Florida Statutes, to verify that it is in agreement with the financial statements for the year ended September 30, 2019 and all subsequent years covered by this agreement.
- E. Review and issuance of special reports as required for:
  - ♦ The landfill liability financial assurance
  - ♦ Article V Section 29.008 report
  - ♦ Detention Commissary Audit Report
  - ♦ Law Library
- F. The auditor must designate the partner in charge and two (2) "key" members of the audit team. The County shall reserve the right to approve any substitutions or changes in those staff designated as "key".
- G. The auditor shall report to the Clerk at least weekly the status of any potential audit adjustments so that the County may have adequate opportunity to investigate, gather information and respond if necessary. Final audit adjustments shall be submitted to the Clerk no later than 90 days following the end of the fiscal year under audit.
- H. The auditor will be available to attend the BCC meetings at which time the audit report will be submitted for acceptance. The auditor will be available to present the report or to respond to BCC questions as needed.
- I. There may be instances where the auditor will need to rely on estimates prepared by third-party specialists in respective fields such as engineering and/or actuarial estimates. Guidance found in SAS 73 will govern the use of third-party estimates.

## **2.5 WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS**

All reports and other documents that result from the auditor's services shall become the property of the County after final payment to the auditor. No changes or revisions to such documents shall be made by the County or its agents without the auditor's written approval.

Working papers are the property of the auditor and should be held locally for a period of five years. Working papers, including those of all agencies and Constitutional Officers subject to this audit and all supporting documentation, will be available for examination or duplication without charge to the Escambia County Board of County Commissioners, authorized County personnel or designated agencies, representatives of the cognizant Federal Audit Agency, the General Accounting Office, the State of Florida Auditor General or the State Board of Accountancy. They will be made available for examination or duplication at reasonable charge to subsequent auditors engaged by the County.

The auditor will agree to notify the County if the Board of Accountancy or any other regulatory agency requests a review of the audit work papers concerning the County or any government client audited by the local office.

To make each proposer aware of certain additional contractual requirements, which the County will provide for the contract, the following points are made:

- a) Understanding the nature of most CPA firms' promotion/resource reallocation practices, the County will reserve the right to approve the re-designation of any partner, manager, or seniors at the on-site supervisory or higher level. Each proposer should be aware of the County's interest in the on-site expertise and experience of the proposed project team.
- b) We expect immediate compliance with any expanded scope definitions and will only consider fee adjustment where significant change can be demonstrated which will materially affect what the County should have expected the auditor to accomplish at the time of fee determination.
- c) The auditor acknowledges that it will conduct its business in conformity with the provisions of Chapter 112, Florida Statutes, relating to ethics in government. In the event the auditor causes or in any way promotes or encourages a County officer, employee, or agent to violate Chapter 112, Florida Statutes, the County shall have the right to immediate termination of this agreement.

## **PART III - TIME REQUIREMENTS**

### **3.1 SCHEDULE FOR CONDUCTING AUDITS**

Each of the following should be completed by the Auditor no later than the dates indicated:

- A. Interim Work – The auditor shall complete interim work by August 31, 2019 and all subsequent years covered by this contract.
- B. Detailed Audit Plan – The auditor shall provide the County by July 31<sup>st</sup> each year both a detailed audit plan and a list of all schedules to be prepared by the County.

## **PART IV – ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

### **4.1 FINANCIAL SERVICES DEPARTMENT AND CLERICAL ASSISTANCE**

The County staff and responsible management personnel will be available during the provision of services to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the County.

### **4.2 WORK AREA, TELEPHONES, PHOTOCOPYING AND FAX MACHINES**

The County will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and facsimile machines. The auditor will provide their own personal computer equipment and printers. The auditor will provide their own office supplies, such as pens, printer paper, etc.

### **4.3 REPORT PREPARATION**

CAFR and annual audit report preparation, editing and printing shall be the responsibility of the Clerk. Preparation and printing of other reports described herein shall be the responsibility of the proposer. The auditor will coordinate the delivery of each constitutional officer's stand-alone financial statements and notes to the Clerk no later than December 5<sup>th</sup> so that the Clerk can prepare the consolidated financial statements used in the preparation of the CAFR.



## **PART V – INSTRUCTIONS FOR PREPARING PROPOSALS**

### **5.1 RULES FOR PROPOSALS**

The proposal must name all persons or entities interested in the proposal as principals. The proposal must declare that it is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

### **5.2 PROPOSAL FORMAT**

**Proposers should prepare their proposals using the following format and follow the numbering format below for tabbing/indexing their RFP submittal.** Proposal to include but not limited to:

1. Title Page: Title page showing the RFP's subject; the firm's name; the name, address and telephone number of contact person; and the date of the proposal.
2. Table of Contents: The table of contents of the proposal should include a clear and complete identification of the materials submitted by section and page number.
3. Letter of Transmittal: This letter will summarize in a brief and concise manner the following:
  - ◆ Proposer's understanding of the scope of work and make a positive commitment to timely performance of work.
  - ◆ The letter must name all persons or entities interested in the proposal as principals.
  - ◆ The letter must declare that it is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.
  - ◆ Identify all of the persons authorized to make representations for the proposer, including the titles, addresses and telephone numbers of such persons.
  - ◆ An authorized agent of the proposer must sign the Letter of Transmittal and must indicate the agent's title or authority.

The firm identified on the Letter of Transmittal will be considered the primary firm. If more than one firm is named on the Letter of Transmittal, a legal document showing the partnership, joint venture, corporation, etc. shall be submitted showing the legality of such. Submittal for Joint Venture to include executed Joint Venture agreement and if state law requires that the Joint Venture be registered, filed, funded, or licensed prior to submission of the proposal, then same shall be completed prior to submittal. Proposers shall make their own independent evaluation of the requirements of the state law. The County will not consider submittals that identify a joint partnership to be formed. The primary firm identified herein will be responsible for final negotiations and receipt of payments from the County. The letter should not exceed two pages in length.

4. Executed copy of Drug Free Workplace.
5. Proposer Guarantee (Appendix B).
6. Notarized Acknowledgement of Business Type Form.
7. Statement acknowledging receipt of each addendum issued by the County.

8. Understanding of Scope of Services as detailed Part II.
9. Technical Proposal (as detailed herein).

### **5.3 CONTENT OF TECHNICAL PROPOSAL**

#### **A. General Requirements**

The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of the County in conformity with the requirements of this RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the combined qualifications of the firms and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP requirements.

The technical proposal should address all of the points outlined in the Request for Proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the RFP. While additional data may be presented, the following subjects, items B through R, must be included.

#### **TECHNICAL PROPOSAL SHOULD UTILIZE SAME NUMBERING FORMAT IDENTIFIED HEREIN**

#### **B. Independence**

1. The firm shall provide an affirmative statement that it is independent of the County as defined by generally accepted auditing standards and the US General Accounting Office's Governmental Auditing Standards.
2. The firm shall also disclose any relationships or business dealings either the firm itself or its key partners and personnel have with the County or key County personnel that could appear to be a conflict.
3. The firm should list and describe the firm's or any individual in the firm's professional relationships, if any, involving the County or key County personnel for the past five (5) years.

#### **C. License to Practice in Florida**

1. An affirmative statement must be included indicating that the firm and all assigned key professional staff are properly registered/licensed to practice in Florida.

#### **D. Firm Qualifications and Experience**

1. Proposer to identify the following:
  - ◆ State whether the firm is local, national, or international
  - ◆ Size of the firm
  - ◆ Size of the firm's governmental audit staff
  - ◆ Location of the offices from which the work on this engagement is to be performed
  - ◆ Number and nature of the professional staff to be employed in this engagement on a full-time basis.

- ♦ Number and nature of the staff to be so employed on a part-time basis and a delineation of the responsibilities of the firm.
2. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years.
  3. The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm or any professional staff during the past three (3) years with State Board of Accountancy or the Auditor General.
  4. The firm shall also describe any litigation or proceeding whereby, during the past two years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities. Similar information shall be provided for any current or pending litigation.

Failure to return this information with your proposal may result in the rejection of your proposal.

E. Partner, Supervisory and Staff Qualifications and Experience

1. The proposal shall identify the principal supervisory and management staff of engagement office, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a Certified Public Accountant in Florida.
2. The proposal shall also include information on the governmental, utility and electronic data processing auditing experience of each person on the team, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations and on standards setting advisory boards and committees relevant to the performance of this audit.

As much information as possible should be provided regarding the number, qualifications, experience and training of the specific staff to be assigned to this engagement. The proposal shall also indicate how the quality of staff over the term of the agreement will be assured.

3. Describe the firm's participation and experience in quality reviews and peer reviews, specifically the inclusion of governmental audits in the quality review and peer reviews of the proposed office. Enclose a copy of the firm's latest peer review report. Report to be submitted at end of Section 5.3, Item E.
4. The auditor should outline its commitment to governmental auditing and financial reporting experience by:
  - ♦ Compliance with Florida Statutes and Rules and Government Auditing Standards for staff CPE in governmental auditing or accounting by staff levels involved.
  - ♦ Commitment to active participation in local, state and national governmental finance organizations.
  - ♦ Growth experience in number of governmental audit clients served locally, state-wide and nationally. Number of governmental clients served in the management advisory services practice of the firm locally, state-wide or nationally.

F. Similar Engagements with Other Government Entities

1. For the engagement office assigned responsibility for the audit, list and rank the five (5) most significant engagements performed in the last five years that are similar to the engagement described in this RFP. These engagements should be ranked on the basis of total staff hours.

Indicate:

- ♦ the scope of work
- ♦ date
- ♦ engagement partners
- ♦ total hours
- ♦ the name and telephone number of the principal client contact

The County reserves the right to contact the above-mentioned references and any other clients.

G. Conflict of Interest

The proposal must also disclose any potential real or perceived (as outlined in GAS Chapter 3) conflicts of interest due to any other client's contract or property interests or include a notarized statement certifying that no member of your firm's ownership, management or staff currently have a vested interest which might be considered a conflict of interest. Any potential conflict of interest listed by a firm will be reviewed by the County Attorney to determine its substantivizes. If the conflict of interest is found to be substantive, the proposal will be rejected.

H. Specific Audit Approach

The proposal must set forth a work plan; including an explanation of the audit methodology to be followed to perform the services required in Part II of this RFP. In developing the work plan, reference should be made to such sources of information as the County's budget and related materials, organizational charts, manuals, programs, and other financial and management information. Proposers will be required to provide the following information on their audit approach:

1. Proposed segmentation of the engagement.
2. Staffing assignments and levels to be designated to each proposed segment of the engagement.
3. Extent of evaluation and use of electronic data processing software in the engagement.
4. Approach to be taken to gain and document an understanding of the County's internal control structure.
5. Approach to be taken in determining laws and regulations that will be subject to audit test work.
6. Approach to be taken in determining audit samples for purposes of test compliance.

I. Proof of Insurance

Firms shall provide proof that they are in compliance with the insurance requirements as described in Part I (1.21) and specifically regarding minimum coverage for Errors and Omissions Insurance.

J. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the County.

K. Availability

Indicate current and anticipated workloads and availability for other activities. Identify the extent and nature of any anticipated outside support.

L. Additional Information

This section shall include the following items:

1. Provide a summary of any litigation filed against the proposer in the past five years which is related to the services that proposer provides in the regular course of business. The summary shall state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amounts involved.
2. Any additional information which the proposer considers pertinent for consideration should be included in this part of the proposal.

M. Dollar Cost Bid

This section of the Proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The County will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs should not be included in the proposal.

The first page of the price proposal should include the following information:

1. Name of Firm
2. Certification that the person signing the proposal is entitled to represent the firm empowered to submit the bid and authorized to sign a contract with the County.
3. A total all-inclusive maximum price for the 2019 engagement.

N. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The second page of the dollar cost proposal should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix A, Part 1), that supports the total all-inclusive maximum price.

The cost of special services described in Part II (2.4) of this RFP should be disclosed as separate components of the total all-inclusive maximum price using the formats provided in Appendix A, Parts 2 and 3.

O. Out-of-Pocket Expenses Included in the Total All-Inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed in accordance with Section 112.061, Florida Statutes. All estimated out-of-pocket expenses to be reimbursed should be presented in the dollar cost bid in the format provided in the attachment (Appendix A). All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the proposal pricing cost, stating that travel, lodging and subsistence expenses included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

P. Rates for Additional Professional Services

If it should become necessary for the County to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon a written agreement between the County and the firm. Any such additional work agreed to between the County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

Q. Pricing for Contract Years 1 through 5

Use the lower section of Appendix A, Part 1, to provide the total all-inclusive price for contract years 1 through 5. If the proposed hourly rates used to calculate the total all-inclusive price for any contract year are different from contract year 1 rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change. Also include a statement that those rates will be applicable for any additional professional services which may be requested during those contract years.

R. Manner of Payment

Payments will be based on a percentage of completion methodology based on scheduled milestones/progress, to be developed upon awarding of the contract. The County will withhold retainage from all scheduled payments until final completion of the Audit. Retainage rate will be 10%; at 50% completion the rate will be reduced to 5%. The County reserves the right to inspect records supporting the auditor's billings.

## **PART VI – EVALUATION OF PROPOSALS**

### **6.1 EVALUATION CRITERIA**

The County will evaluate proposals and will select the proposer(s) which meets the best interests of the County. The County shall be the sole judge of its own best interests, the proposals, and the resulting negotiated agreement. The County's decision will be final.

The following represent the principal selection criteria and related weight values; however, not limited to, which will be considered during the evaluation process.

<u>Criteria</u>	<u>Weight Values</u>
Responsiveness of the proposal related to the scope of work	0 - 5
Ability, capacity, and skill of the proposer to perform the services on a timely basis	0 - 30
Responses of the clients' governmental references	0 - 10
Experience of the business and individual members of the business in accomplishing similar services	0 - 5
Total price	0 - 30
Recent, current and projected workload of proposing auditors	0 - 5
The quality, availability, and adaptability of the services to the particular need requested	0 - 10
Local presence	0 - 5
Total	<u>0 - 100</u>

**ALTHOUGH COST IS OF CONSIDERABLE IMPORTANCE, IT WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM**

## APPENDIX A, PART 1

### SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE SEPTEMBER 30, 2019 – 2023 FINANCIAL STATEMENTS: SUPPORTING SCHEDULE FOR AUDIT SERVICES

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners			
Managers			
Supervisory Staff			
Staff			
Other (specify)			
Other (specify)			
Subtotal			
Other Expenses (specify):			
Total Price for Audit Services			
Year 1			
Year 2			
Year 3			
Year 4			
Year 5			
Grand Total Price for Audit Services (5 Years)			

NOTE: If the proposed hourly rates used to calculate the total all-inclusive price for any contract year are different from contract year 1 rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change. Also include a statement as to whether those rates will be applicable for any additional professional services which may be requested during those contract years.

Name of Firm: \_\_\_\_\_



**APPENDIX A, PART 2**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR ADDITIONAL SERVICES NOT IDENTIFIED IN PART II**

	STANDARD HOURLY RATES
Partners	\$
Managers	\$
Supervisory Staff	\$
Staff	\$
Other (specify):	\$
Other (specify):	\$
Other Expenses (specify):	

Name of Firm: \_\_\_\_\_

**APPENDIX B  
PROPOSER GUARANTEES**

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Part II, Statement of Work.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

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

**APPENDIX C**  
**BILLING/PAYMENT SCHEDULE**

Audit Plan/Phase	Completion Date	Payment Progress
Planning	July 31st	Progress billing less retainage
Preliminary Field Work (Interim)	August 31 <sup>st</sup>	Progress billing less retainage
Progress Billings (Monthly)		Progress billings less retainage
Year End Field Work	February 15th	Progress billing less retainage
Completed Reviews/Exit	March 15th	Final billing and release retainage
Conferences and Release of Reports		

## APPENDIX D AUDIT TIME LINE

June 25, 2018 (one week)	Auditor Field Work Testing
September 20, 2018 (Thurs)	Approval of Budget by BOCC
September 21, 2018 (Fri) (L-Vendors & PR)	Check Run
September 25, 2018 (Tue) (AP)	Check Run
September 27, 2018 (Thurs) (Visa)	Check Run
September 30, 2018	Computer down (NO ENTRIES)
	Run Reports from Year End Procedures, Backup files
	Close Period 12, Open Period 13 & 1
September 28, 2018 (Fri)	(IT) Move Live Payroll to Training for all Databases
October 3, 2018 (Wed)	Change fund/Petty cash letters, Supplies Inventories
October 4, 2018 (Thurs)	Comp earned/leave taken reports due
October 4, 2018 (Thurs)	Payroll accrual due
October 4, 2018 (Thurs)	All Daily Deposit Reports
	Interdepartmental AR reports and billings due
October 10, 2018 (Wed)	PCard Receipts due
	Final Submission of all Invoices, Receiving Reports &
	Vouchers (Including Contracts)
	Compensated absences JE due
October 10, 2018 (Wed)	Bank Recons and A/R Recons
October 16, 2018 (Tue)	All Payables Loaded
October 17, 2018 (Wed)	Final Check Run for FY2018 Appropriations
October 19, 2018 (Fri)	Final Visa for FY2018
October 19, 2018 (Fri)	Run Reports for Encumbrance Rollover
October 22, 2018 (Mon)	AP Accruals, Run Aged AP report (Donna/Beth)
October 22, 2018 (Mon)	Revenue accruals due
October 22, 2018 (Mon)	Grant accruals due
November 1, 2018 (Thurs)	BOCC to approve encumbrance roll over / Budget adjustment
November 2, 2018 (Fri)	Post Rollover Budget Amendments
	Fixed Asset Expenditure Reclass entries & Fixed Asset Posting
November 6, 2018 (Tue)	All fund folder assignments Done/All entries to GL Done
November 8, 2018 (Thurs)	Audit Schedules & PBC list items due
November 9, 2018 (Fri)	Veteran's Day Holiday, County Offices Closed
November 19, 2018 (Mon)	Auditors Return
November 12-16, 2018 (Mon-Fri)	Fund Level data entry for CAFR, Cash Flows
December 3, 2018 (Fri)	Receive Final Draft Elected Officials'
	Transfers/DT-DF Schedules Due
December 28, 2018 (Fri)	Receive Final Draft FS (PEDC,HRC,SRIA,LL)
January 7-11, 2019	Exit Conferences with Elected Officials, Receive Responses
January 15, 2019 (Tue)	Article V Sec 29 Report to Auditor
January 21, 2019 (Mon)	Receive Final Article V Sec 29 report from Auditor
January 25, 2019 (Fri)	CAFR draft to Auditor
January 30, 2019 (Wed)	Draft AFR to Auditor
February 15, 2019 (Fri)	End of Field Work, Final CO's FS
February 8, 2019 (Fri)	Draft CAFR-AG to Auditor
February 19, 2018 (Tues)	Final Auditor Approval AFR, CAFR, CAFR-AG,
	Landfill Escrow, Single Audit/Data Collection, LL, Commissary
March 14, 2019 (Thurs.)	CAFR/CAFR-AG Agenda Acceptance
March 4-8, 2019	Print/Bind and (Release) CAFR/CAFR-AG

**NOTE:** Run System Roll for FY18 each week after AP & JEs to accurately reflect FY18 cash.

## ACKNOWLEDGMENT OF BUSINESS TYPE

This form must be signed in the presence of a Notary Public or other officer authorized to administer oaths and submitted with RFP package on the specified bid opening date. The undersigned proposer certifies that this proposal package is submitted in accordance with the specifications in its entirety and will full understanding of the conditions governing this proposal.

### BUSINESS ADDRESS PROPOSER:

Address			
City		State	Zip
Telephone No.		Fax No.	
Federal ID No.			

### SIGNATURE OF BIDDER:

If an Individual:			doing business
	Signature		
as			
If a Partnership:			
	by:		
		General Partner Signature	
If a Corporation:			
		Corporate Name	
(a			Corporation)
	by:		
		Signature	
Title:			
Attest:			(SEAL)
		Corporate Secretary	

### NOTARY PUBLIC:

STATE OF: \_\_\_\_\_ COUNTY OF: \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by

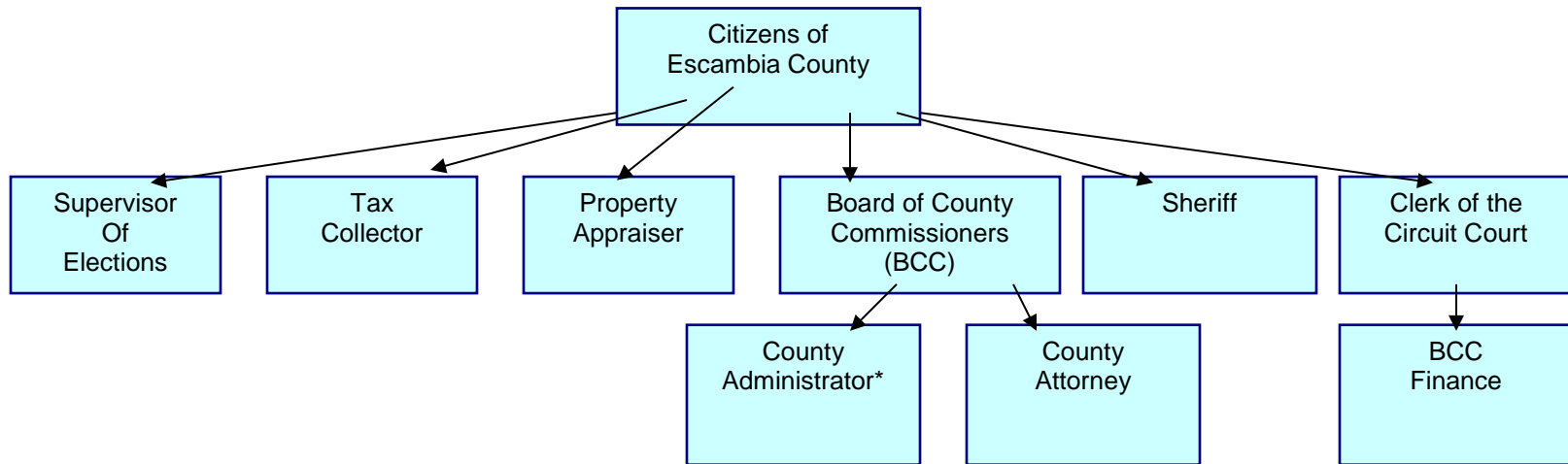
\_\_\_\_\_ who is (who are) personally known to me or who has produced

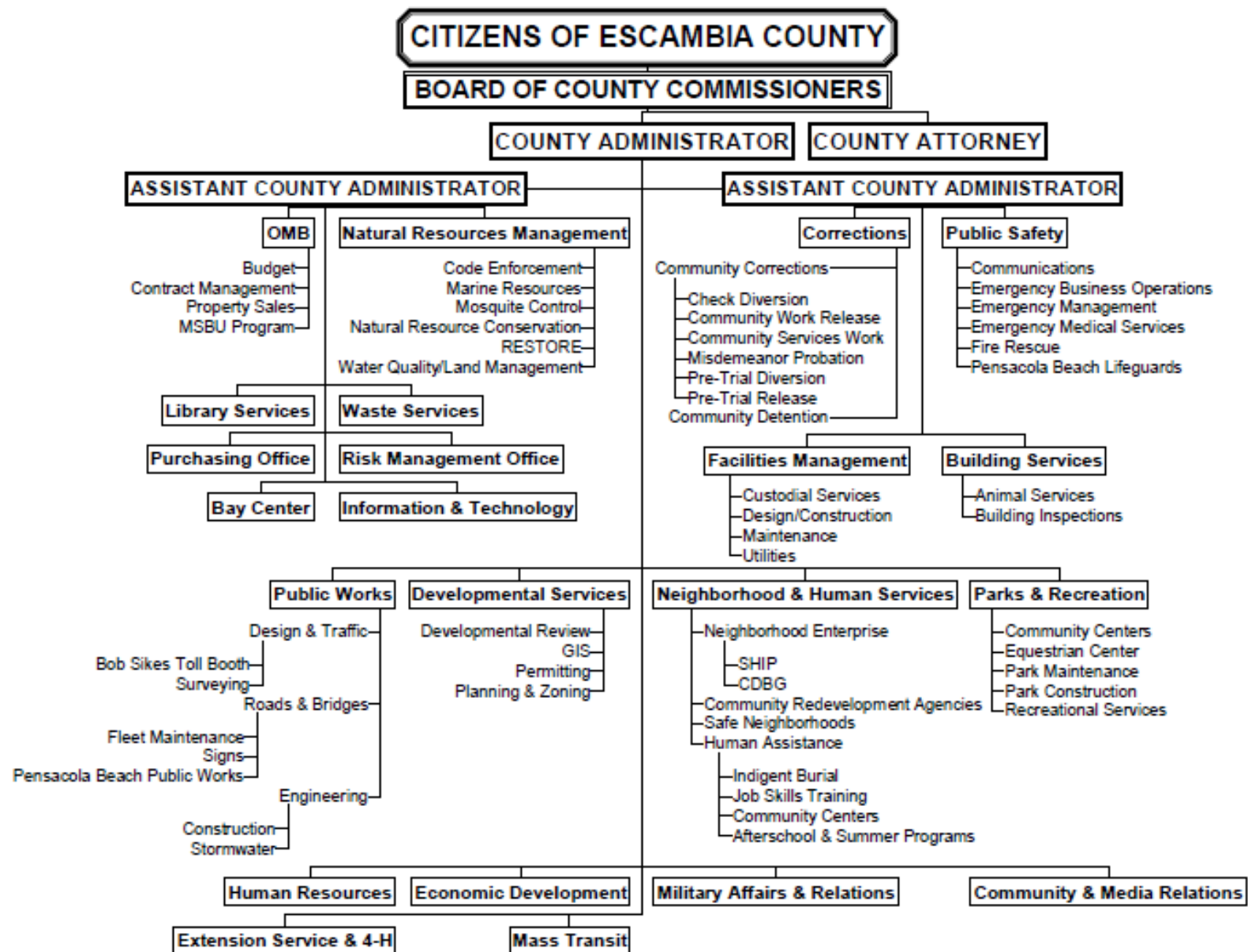
\_\_\_\_\_ as identification and who did (did not) take an oath.

NOTARY PUBLIC SIGNATURE: \_\_\_\_\_

NOTARY NAME, PRINTED, TYPED OR STAMPED: \_\_\_\_\_

Commission Number: \_\_\_\_\_ My Commission Expires: \_\_\_\_\_





## **SAMPLE AGREEMENT**

THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2019, by and between the County of Escambia, a local government of the State of Florida, hereinafter referred to as the COUNTY, and \_\_\_\_\_ hereinafter referred to as the AUDITOR:

WHEREAS, the COUNTY intends to enter into a non-exclusive agreement for the provision of Annual Financial Audit Services by the AUDITOR to the COUNTY; and,

WHEREAS, the COUNTY requires certain professional services in connection with annual financial auditing services and,

WHEREAS, the AUDITOR represents that it is capable and prepared to provide such Services:

WHEREAS, the parties hereto also desire that this Agreement shall be construed to authorize the COUNTY to request and the AUDITOR to provide expert witness services in connection with court proceedings arising out of projects in which the AUDITOR provided audit services;

NOW THEREFORE, in consideration of the promises contained herein, the parties hereto agree as follows:

### **ARTICLE 1 – EFFECTIVE DATE**

The effective date of this Agreement shall be 10 days after approval by the Board of County Commissioners (BCC) for a five year term, with the option to renew for five (5) additional one year periods, subject to cancellations as provided herein.

### **ARTICLE 2 – SERVICE TO BE PERFORMED BY CONSULTANT**

The AUDITOR shall perform the services as specifically stated in the Scope of Work (Exhibit A) and as may be specifically designated and additionally authorized by the COUNTY through the issuance of a Work Order. Such additional authorizations will be in the form of a Work Order, pursuant to Addendum 1, which is attached hereto as part of this Agreement. Each Work Order will set forth a specific Scope of Services, amount of compensation, deliverables and completion date and shall be subject to the approval of the BCC in accordance with the COUNTY'S Purchasing Policies and Procedures. AUDITOR shall perform no work until all applicable work authorization is obtained in accordance with the COUNTY'S Purchasing Policies and Procedures and countersigned by the AUDITOR.

### **ARTICLE 3 – COMPENSATION**

The COUNTY shall pay AUDITOR in accordance with Attachment B and C, Fee Schedule which are attached hereto and incorporated by reference as part of this Agreement. Failure to submit timely the audit report will result in the withholding of further fee payment by the County until satisfactory submission is made. In addition, the County thereafter reserves the right to terminate this agreement upon completion of the auditor services for the fiscal year in question and re-award a contract for the remaining audit years to another vendor.

In the event there are delays caused by actions or omissions of the County that delay the auditor's performance pursuant to the audit schedule, the BCC will grant the auditor reasonable extensions of the schedule. In other cases, upon a finding of good cause, the BCC may extend the schedule only upon written request by the auditor. However, in the performance of all services under this agreement, dates for preparation, submission, and review of the audits established by the Auditor General of the State of Florida and any other applicable laws, regulations, and rules shall be complied with and shall prevail over this section.



#### **ARTICLE 4 – STANDARD OF CARE**

AUDITOR shall exercise the same degree of care, skill and diligence in the performance of the Services as is ordinarily provided by a professional surveyor, under similar circumstances and AUDITOR shall, at no additional cost to the COUNTY, re-perform services which fail to satisfy the foregoing standard of care.

#### **ARTICLE 5 – INDEMNIFICATION**

AUDITOR shall indemnify and hold harmless the COUNTY, its officers, and employees from liabilities, damages, losses and costs, including, but not limited to reasonable attorney's fees, to the extent caused by the negligence, recklessness or intentional wrongful misconduct of AUDITOR and persons employed or utilized by AUDITOR in the performance of this Agreement. Except as specifically provided herein, this Agreement shall not require the AUDITOR to indemnify the COUNTY, its officers, and employees from any liability, damage, loss, claim, action or proceeding.

Any costs and expenses, including attorney's fees, appellate, bankruptcy or defense counsel fees incurred by the COUNTY to enforce this Indemnification Clause shall be borne by the AUDITOR. This Indemnification Clause shall continue indefinitely and survive the cancellation, termination, expiration, lapse or suspension of this Agreement.

#### **ARTICLE 6 – INDEPENDENT CONTRACTOR**

AUDITOR undertakes performance of the Services as an independent contractor and shall be wholly responsible for the methods of performance. The COUNTY shall have no right to supervise the methods used, but the COUNTY shall have the right to observe such performance. AUDITOR shall work closely with the COUNTY in performing Services under this Agreement. The AUDITOR shall not receive any COUNTY benefits, stipend or privileges afforded to COUNTY employees.

#### **ARTICLE 7 – COMPLIANCE WITH LAWS**

In performance of the Services, AUDITOR will comply with applicable regulatory and other applicable requirements including federal, state, and local laws, rules regulations, orders, codes, criteria and standards.

#### **ARTICLE 8 – INSURANCE**

During the performance of the Services under this Agreement, AUDITOR shall maintain the following insurance policies, and provide originals or certified copies of all policies, and such coverage shall be written by an insurance company authorized to do business in Florida.

##### WORKERS COMPENSATION

The AUDITOR shall procure and maintain, for the life of this Contract/Agreement, Worker's Compensation Insurance covering all its employees with limits meeting all applicable state and federal laws. This coverage shall include Employers' Liability with limits meeting all applicable state and federal laws. This coverage shall extend to any agent of AUDITOR that does not have their own Workers' Compensation and Employer's Liability Insurance. Thirty (30) days' notice of cancellation, lapse or material modification is required and must be provided to the COUNTY via Certified Mail.

##### COMMERCIAL GENERAL LIABILITY

The AUDITOR shall procure and maintain, for the life of this Contract/Agreement, Commercial General Liability Insurance. This coverage shall be on an "Occurrence" basis. Coverage shall include Premises and Operations; Independent Contractors' Products and Completed Operations and Contractual Liability. This policy shall provide coverage for death, personal injury or property damage that could arise directly or indirectly from the performance of this Agreement.

The Minimum Limits of Coverage shall be \$1,000,000 per occurrence, Combined Single Limit for Bodily Injury Liability and Property Damage Liability with a \$10,000 deductible.

The COUNTY must be named as an additional insured. The additional insured requirement is waived if owners and Contractors' Protective Coverage is also provided, or required. Thirty (30) days written notice must be provided to the COUNTY via Certified Mail in the event of cancellation.

#### BUSINESS AUTOMOBILE LIABILITY

The AUDITOR shall procure and maintain, for the life of the Contract/Agreement, Business Automobile Liability Insurance.

The minimum limits of coverage shall be \$500,000 per occurrence, Combined Single Limit for Bodily Injury Liability and Property Damage Liability. This coverage shall be an "Any Auto" or "Comprehensive Form" type policy.

In the event that the AUDITOR does not own any vehicles, the COUNTY will accept hired and non-owned coverage in the amounts listed above. In addition, the COUNTY requires an affidavit signed by the AUDITOR indicating the following:

\_\_\_\_\_ does not own any vehicles.  
"Name of Auditor"

In the event we acquire any vehicles throughout the term of this Contract/Agreement,

\_\_\_\_\_ agrees to purchase "Any Auto" or  
"Name of Auditor"

Comprehensive Form coverage as of the date of acquisition.

Consultant's Signature: \_\_\_\_\_

Thirty (30) days written notice must be provided to the COUNTY via Certified Mail in the event of cancellation, lapse or material modification of any coverage required by this Agreement.

#### PROFESSIONAL LIABILITY/ERRORS AND OMISSIONS

The AUDITOR shall procure and maintain, for the life of this Contract/Agreement either Professional Liability Insurance or Errors and Omissions Insurance. This coverage is for damages arising out of the insured's negligence, mistakes or failure to take appropriate action in the performance of business or professional duties. This coverage shall be on a "Claims Made" basis.

The minimum limits of coverage shall be \$1,000,000 per occurrence with a deductible of no more than \$10,000.

Thirty (30) days written notice must be provided to the COUNTY via Certified Mail in the event of cancellation.

#### SUPPLEMENTAL PROVISIONS

1. The insurance coverage and conditions afforded by this policy(s) shall be suspended, voided, canceled or modified except after thirty (30) days prior written notice by Certified Mail, Return Receipt Required, has been given to the COUNTY.
2. Certificates of Insurance meeting the specific required provision specified within this Contract/Agreement shall be forwarded to the COUNTY, and approved prior to the start of any work or the possession of any COUNTY property or the commencement of Services, as application.

#### SUBCONTRACTOR'S INSURANCE

The AUDITOR shall require each of his subcontractors to take out and maintain during the life of his subcontract the same insurance coverage's required of the successful AUDITOR. Each subcontractor shall furnish to the successful AUDITOR two copies of the Certificate of Insurance, and successful AUDITOR shall furnish one copy of the Certificate of Insurance to the COUNTY.

## **ARTICLE 9 – COUNTY’S RESPONSIBILITIES**

The COUNTY shall be responsible for providing all reasonably required access to all project sites, and providing information on hand including other data that are available in the files of the COUNTY.

## **ARTICLE 10 – TERMINATION OF AGREEMENT**

The obligation to continue services under this Agreement may be terminated for cause by either party upon seven (7) days written notice of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.

COUNTY shall have the right to terminate this Agreement or suspend performance thereof without cause for the COUNTY’S convenience upon fourteen (14) days written notice to AUDITOR, and AUDITOR shall terminate or suspend performance of services on a schedule acceptable to COUNTY or at the end of this fourteen (14) day period, at the option of the COUNTY. In the event of termination or suspension for COUNTY’S convenience, COUNTY shall pay AUDITOR for all services performed through the date of notice of termination or suspension.

## **ARTICLE 11 – NONDISCLOSURE OF PROPRIETARY INFORMATION**

AUDITOR shall consider all information provided by COUNTY and all reports, studies, calculations and other documentation resulting from the AUDITOR’S performance of the Services to be proprietary unless such information is available from public sources or is a public record under Florida law. AUDITOR shall not publish or disclose proprietary information for any purpose other than the performance of the Services without the prior written authorization of COUNTY or in response to legal process.

## **ARTICLE 12 – UNCONTROLLABLE FORCES**

Neither the COUNTY nor AUDITOR shall be considered to be in default of this Agreement if delays in or failure of performance shall be due to Uncontrollable Forces, the effect of which, by the exercise of reasonable diligence, the non-performing party could not avoid. The term “Uncontrollable Forces” shall mean any event which results in the prevention or delay of performance by a party of its obligations under this Agreement and which is beyond the reasonable control of the non-performing party. It includes, but is not limited, fire, flood, earthquakes, storms, lightening, epidemic, war, riot, civil disturbance, sabotage, Acts of God and governmental actions.

Neither party shall, however, be excused from performance if nonperformance is due to forces which are preventable, removable, or remediable and which the non-performing party could have, with the exercise of reasonable diligence, prevented, removed, or remedied with reasonable dispatch. The non-performing party shall, within a reasonable time of being prevented or delayed from performance by an uncontrollable force, give written notice to the other party describing the circumstances and uncontrollable forces preventing continued performance of the obligations of this Agreement.

## **ARTICLE 13 – GOVERNING LAW AND VENUE**

This Agreement shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Agreement will be held in Escambia County, Florida and the Agreement will be interpreted according to the laws of Florida.

## **ARTICLE 14 – MISCELLANEOUS**

### **14.1 Non-waiver**

A waiver by either COUNTY or AUDITOR of any breach of this Agreement shall not be binding upon the waiving party unless such waiver is in writing and duly signed by both parties to this Agreement. In the event of a written waiver, such a waiver shall not affect the waiving party’s rights with respect to any other or further breach. The making or acceptance of a payment by either party with knowledge of the existence of a default or breach shall not operate or be construed to operate as a waiver of any subsequent default or breach.

## **14.2 Severability**

The invalidity, illegality, or unenforceability of any provision of this Agreement, or the occurrence of any event rendering any portion or provision of this Agreement void or voidable, shall in no way affect the validity or enforceability of any other portion or provision of the Agreement. Any void or voidable provision shall be deemed severed from the Agreement and the balance of the Agreement shall be construed and enforced as if the Agreement did not contain the particular portion of provisions held to be void. The parties further agree to reform the Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision.

The provisions of this section shall not prevent the entire Agreement from being held void should a provision which is of the essence of the Agreement be determined to be void by a court of compensation jurisdiction.

## **14.3 Political Campaigns**

During the term of this Agreement, the AUDITOR or any employee or associate, shall not be involved in any political campaign for COUNTY elective office nor make financial contribution to any such campaign.

## **ARTICLE 15 – INTEGRATION AND MODIFICATION**

This Agreement is adopted by the COUNTY and AUDITOR as a final, complete and exclusive statement of the terms of the Agreement between the COUNTY and AUDITOR. This Agreement supersedes all prior agreements, contracts, proposals, representations, negotiations, letters of other communications between the CITY and AUDITOR pertaining to the Services, whether written or oral.

The Agreement may not be modified unless such modifications are evidenced by an amendment in writing signed by both the COUNTY and AUDITOR.

## **ARTICLE 16 – SUCCESSORS AND ASSIGNS**

The COUNTY and AUDITOR each binds itself and its director, officers, partners, successors, executors, administrators, assigns and legal representatives to the other party to this Agreement and to the partners, successors, executors, administrators, assigns and legal representatives. Any assignment, sale, pledge, or conveyance of this contract by AUDITOR must be previously approved by the COUNTY, whose consent may be reasonably withheld.

## **ARTICLE 17 – CONTINGENT FEES**

The AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the AUDITOR to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for the AUDITOR, any fee, commission, percentage, gift or any other consideration contingent upon or resulting from the award or making of this Agreement.

## **ARTICLE 18 – TRUTH-IN-NEGOTIATION CERTIFICATE**

Execution of this Agreement by the AUDITOR shall act as the execution of a truth-in-negotiation certificate certifying that the wage rates and costs used to determine the compensation provided for in this Agreement are accurate, complete and current as of the date of the Agreement and no higher than those charged the AUDITOR'S most favored customer for the same or substantially similar services.

The said rates and cost shall be adjusted to exclude any significant sums should the COUNTY determine that the rates and costs were increased due to inaccurate, incomplete or noncurrent wage rates or due to inaccurate representations of fees paid to outside consultants. The COUNTY shall exercise its rights under this "Certificate" within one (1) year following payment.

## **ARTICLE 19 – OWNERSHIP OF DOCUMENTS**

AUDITOR shall be required to work in harmony with other auditors/consultants relative to providing information requested in a timely manner and in the specified form. Any and all documents, records, disks, original drawings, or other information shall become the property of the COUNTY upon completion for its use and distribution as may be deemed appropriate by the COUNTY.

The AUDITOR acknowledges that this agreement and any related financial records, audits, reports, plans, correspondence, and other documents may be subject to disclosure to members of the public pursuant to Chapter 119, Florida Statutes, as amended. In the event the AUDITOR fails to abide by the provisions of Chapter 119, Florida Statutes, the County without prejudice to right or remedy and after giving the AUDITOR and its surety, if any, seven (7) days written notice, during which period the AUDITOR still fails to allow access to such documents, terminates this agreement with the AUDITOR. In such case, the AUDITOR shall not be entitled to receive any further payment. Reasonable terminal expenses incurred by the County may be deducted from any payments left owing the AUDITOR.

## **ARTICLE 20 – USE OF OPERATIONAL SYSTEMS AND COMPUTER SOFTWARE**

The AUDITOR shall obtain the County's written permission prior to using the County's computer system or software. The AUDITOR agrees that such system use will be controlled by the County so as not to disrupt its ongoing daily operations.

## **ARTICLE 21 – NOTICE**

Any notice, demand, communication or request required or permitted hereunder shall be in writing and delivered in person or sent by certified mail, postage prepaid as follows:

### **As to COUNTY**

Board of County Commissioners  
Management Services Bureau  
Attention: Amy Lovoy  
221 Palafox Place, Suite 440  
Pensacola, FL 32502

### **As to AUDITOR**

Attention:

Notices shall be effective when received at the address specified above. Changes in the respective addresses to which such notice may be directed may be made from time-to-time by any party by written notice to the other party. Facsimile is acceptable notice effective when received, however, facsimiles received (i.e., printed) after 5:00 CDT pm or on weekends or holidays, will be deemed received on the next business day. The original of the notice must additionally be mailed as required herein.

Nothing contained in this Article shall be construed to restrict the transmission of routine communications between representatives of CONSULTANT and COUNTY.

**ARTICLE 22 – PROJECT TEAM**

The Project Team shall consist of:

---

---

---

---

---

Project Team members may be changed only with the prior written approval of the COUNTY.

**IN WITNESS WHEREOF**, the COUNTY, at a regular BCC meeting thereof, by action of the BCC and directing the foregoing be adopted, has caused these presents to be signed by the Chair, and its seal to be hereunto affixed

**APPROVED** this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**BOARD OF COUNTY COMMISSIONERS  
ESCAMBIA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Lumon J. May, Chair

**ATTEST:** Pamela Childers  
Clerk of the Circuit Court

By: \_\_\_\_\_  
Deputy Clerk

**ATTEST:** Corporate Secretary

\_\_\_\_\_

(Affirm Corporate Seal)

**CONSULTANT**

By: \_\_\_\_\_  
Signature

(Seal)

**WITNESS:**

Name: \_\_\_\_\_

\_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_

**President** (or other duly authorized Officer)

(Attach Resolution/Bylaw of authorization if no President)

**ADDENDUM 1**  
**FINANCIAL AUDIT SERVICES**

The following Addendum items are amendments to the original documents and shall be considered as an integral part of said documents and biddings thereon as if bound therein. All items of the document shall remain intact unless amended by this addendum. This addendum consists of one page.

All bidders shall acknowledge this Addendum by completing the Addenda Acknowledgement section of the RFP and by submission of this form with their RFP response.

Company Name: \_\_\_\_\_



**CERTIFICATE OF CURRENT COST AND PRICING DATA**  
**Truth in Negotiations Act (TINA)**

This is to certify that, to the best of my knowledge and belief, the cost or pricing data submitted, either actually or by specific identification in writing, to the Escambia County Office of Purchasing's representative in support of Request for Proposal for Financial Auditing Services PD 18-19.004 are accurate, complete, and current as of \_\_\_\_\_ day, of \_\_\_\_\_, 2019.

This certification includes the cost or pricing data supporting any advance agreements and forward pricing rate agreements between the offeror and the *Escambia County Florida* that are part of the proposal.

Firm:

Signature:

Name:

Title:

Date: \*\*\*

\* Identify the proposal, request for price adjustment, or other submission involved, giving the appropriate identifying number (e.g., RFP No.).

\*\* Insert the day, month, and year when price negotiations were concluded and price agreement was reached, of, if applicable, an earlier date agreed upon between the parties that is as close as practicable to the date of agreement on price.

\*\*\* Insert the day, month, and year of signing, which should be as close to practicable to the date when the price negotiations were concluded and the contract price was agreed to.