



Indian River County Purchasing Division

1800 27th Street

Vero Beach, FL 32960

Phone (772) 226-1416

Request for Proposals

Project Name: Independent Auditing Services

RFP #: 2020040

RFP Opening Date: **May 21, 2020**

RFP Opening Time: **2:00 P.M.**

All submittals must be received by the Purchasing Division, 1800 27th Street, Vero Beach, Florida 32960 prior to the date and time shown above. Late submittals will be not be accepted or considered.

PLEASE SUBMIT (1) ONE MARKED ORIGINAL AND EIGHT (8) COPIES OF YOUR PROPOSAL, PLUS 1 ELECTRONIC COPY AS A SINGLE PDF SUBMITTED ON THUMB DRIVE, CD, OR EMAILED TO PURCHASING@IRCGOV.COM PRIOR TO THE RFP OPENING DATE AND TIME.

Refer All Questions to:
purchasing@ircgov.com

REQUEST FOR PROPOSALS

Notice is hereby given that the Indian River County Board of County Commissioners is requesting proposals from qualified firms for:

RFP # 2020040
Independent Auditing Services

Detailed specifications are available at: www.demandstar.com or by selecting "Current Solicitations" at <http://www.ircgov.com/Departments/Budget/Purchasing>.

All submittals must be received by the Purchasing Division, 1800 27th Street, Room B1-301, Vero Beach, Florida 32960 by 2:00 p.m. Thursday, May 21, 2020. Late submittals will not be accepted or considered.

The Board of County Commissioners reserves the right to accept or reject any and all proposals in whole or in part and to waive any technicality or irregularity.

PURCHASING MANAGER
INDIAN RIVER COUNTY

Publish: For Publication in the Indian River Press Journal

Date: Sunday, April 26, 2020

Please furnish Tear Sheet, Affidavit of Publication, and Invoice to:

Indian River County
Purchasing Division
1800 27th Street
Vero Beach, FL 32960

Statement of No Bid/Proposal

Should you elect not to bid, please complete and send this page by email (purchasing@ircgov.com), fax (772-770-5140) or by mail to Indian River County Purchasing, 1800 27th Street, Vero Beach, FL 32960.

Please select all of the following that apply.

Our decision not to bid on the subject project was based on:

- Project is located too far from our base of operations
- Project value too low
- Project specifications unclear (please explain below)
- Material availability may be a challenge
- Our current schedule will not allow us to perform
- Unable to meet insurance requirements
- Other:
- Other:

General comments regarding the bid and/or plans and specifications:

Scope of Services

1. Introduction

Indian River County, Florida (the "County"), is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2020, 2021, 2022, 2023 and 2024. These audits are to be performed in accordance with Generally Accepted Government Auditing Standards in addition to the following:

- (1) Florida Statutes
- (2) Regulations of the Florida Department of Financial Services
- (3) Rules of the Florida Auditor General (Chapter 10.550, Local Government Entity Audits)
- (4) Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, published by the U.S. Government Accountability Office
- (5) Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance)
- (6) Any other current or future applicable federal, state and local laws or regulations or professional guidance.

2. General Information

- 1) The Auditor Selection Committee (Committee) will be composed of the Clerk of the Circuit Court/Comptroller (Clerk or Comptroller), the Property Appraiser, the Sheriff, the Supervisor of Elections, the Tax Collector, and one member of the Board of County Commissioners (BOCC), or their designee.
- 2) The selected audit firm must be independent and licensed to practice in Florida.
- 3) The County reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.
- 4) Firms submitting proposals may subcontract portions of the engagement. If this is to be done, the name of the proposed subcontracting firms must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of the County. Such consent may be withheld, conditioned, or denied at the sole discretion of the County.
- 5) Audits for the last twenty-four fiscal years were completed by Rehmann (formerly Harris, Cotherman, Jones, Price & Associates). The Comprehensive Annual Financial Report (CAFR) for the last nine fiscal years is available on line at www.clerk.indian-river.org (click on Finance button, then CAFR PDF files will be listed on the left).
- 6) The Comptroller's division includes two certified public accountants and three certified government finance officers. In addition, there is one internal auditor who is a certified internal auditor, certified public accountant, and certified government finance officer.

- 7) All requirements and conditions set forth in this RFP shall be incorporated into the agreement between the County and the selected firm unless otherwise specified in the agreement.
- 8) The BOCC or their designee will negotiate a contract with the top ranked proposer in accordance with Section 218.391 Florida Statutes. It is anticipated that the County will enter into a five-year contract starting with the audit of the October 1, 2019, through September 30, 2020, fiscal year.

3. Description of Indian River County and Records to be Audited

- 1) Indian River County encompasses approximately 497 square miles of land with an estimated population of 154,939. It is located on the east coast of Florida, approximately 135 miles north of Miami and 100 miles east-southeast of Orlando. The City of Vero Beach is the County seat.
- 2) For reporting purposes, the Comprehensive Annual Financial Report will include the Board of County Commissioners (BOCC), the Clerk of the Circuit Court/Comptroller, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Also included in the financial statements are two blended component units, the Solid Waste Disposal District and the Emergency Services District.
- 3) Accounting records for the BOCC, including the Solid Waste Disposal District and the Emergency Services District, are maintained by the Clerk's Comptroller Division. The BOCC's records include a general fund, 31 special revenue funds (29 reporting funds, rolled from 49 individual funds), 2 debt service funds, 1 capital projects fund, 4 enterprise funds, 3 internal service funds (3 reporting funds, rolled from 4 individual funds), 1 agency fund, an OPEB Trust fund, a general fixed assets account group, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the BOCC totaled \$232.9 million. Enterprise funds are used to account for the County's Golf Course, Building Department, Water and Sewer Systems, and the Solid Waste Disposal District.
- 4) Accounting records for the Clerk are maintained by staff. The Clerk's records include a general fund, a special revenue fund (1 reporting fund, rolled from 4 individual funds), 8 agency funds, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Clerk totaled \$6.7 million.
- 5) Accounting records for the Property Appraiser are maintained by the Property Appraiser's staff. The Property Appraiser's records include a general fund, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Property Appraiser totaled \$3.8 million.
- 6) Accounting records for the Sheriff are maintained by the Sheriff's staff. The Sheriff's records include a general fund, a special revenue fund (1 reporting fund, rolled from 14 individual funds), agency fund, a general fixed assets account group, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Sheriff totaled \$50.4 million.
- 7) Accounting records for the Supervisor of Elections are maintained by the Supervisor's staff. The Supervisor's records include a general fund, a special revenue fund, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Supervisor of Elections totaled \$1.4 million.
- 8) The Tax Collector's staff maintains accounting records for the Tax Collector. The Tax Collector's records include a general fund, agency funds, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Tax Collector totaled \$4.6 million.

- 9) All accounting records are maintained on a GAAP basis.
- 10) Budgets are integrated with the accounting records.
- 11) Indian River County has received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 1983 through 2018 Comprehensive Annual Financial Reports. The CAFR for each of the fiscal years covered by this RFP will be submitted for consideration for the Certificate. The selected firm will be expected to provide technical assistance to help the County meet the program's requirements.
- 12) Indian River County is progressive in its attitude toward new accounting standards. Early implementation is practiced when recommended.

4. Services Required

- 1) An audit and an opinion on the basic financial statements for the County and for the BOCC and each Constitutional Officer.
- 2) The audit is to be done in accordance with the requirements listed in the introduction paragraph.
- 3) Review and make recommendation for required note disclosures for the County's Comprehensive Annual Financial Report.
- 4) Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports for the County and each individual constitutional officer:
 - a. An independent auditors' report
 - b. A report on internal control over financial reporting and compliance
 - c. Reports on compliance with specific requirements applicable to federal and state financial assistance programs.
 - d. The auditor shall communicate in a letter to management any reportable conditions found.
 - e. Other reports as required by law or other governing bodies.
- 5) Special Reports for the County:
 - a. Schedule of Activity Landfill Management Escrow Account prepared in accordance with Rules 62-701.630(5) and 62-701.730(11), Florida Administrative Code.
 - b. Data Collection Form to the Federal Audit Clearinghouse (SF-SAC) as required by OMB Circular A-133.
 - c. Review of Annual Financial Report due to Department of Financial Services
 - d. Statement of County Funded Court-Related Functions as required by 29.008 Florida Statutes (currently due January 31st)
 - e. Statement of compliance for budget and performance measures as required by Florida Statutes 28.35 and 28.36.
 - f. Other compliance reports as required by the State or regulatory organizations.
- 6) Assistance in providing guidance and implementing changes in governmental accounting standards.

- 7) If the County issues debt, for which the official statement in connection with the debt contains basic financial statements and the independent auditors' report, the firm shall be required to issue a "consent and citation of expertise" as auditor and any necessary "comfort letters" at no additional cost to the County.
- 8) Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts to the Clerk and the County Administrator.

5. Additional Professional Services

It is the intent of the BOCC that future additional audit requirements, imposed on the County by applicable national and state agencies, shall be provided by the auditor and included in the negotiated fee between the County and the auditing firm.

6. Qualifications of the Auditor

- 1) The firm must have been established in Florida and performed continuous CPA services for a minimum of five years.
- 2) The firm must be a member in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- 3) The firm should clearly indicate its governmental accounting expertise, including the Certificate of Achievement for Excellence in Financial Reporting program. Resumes should be provided for the partner, manager, and senior staff who would be in charge of the audit.
- 4) The individuals who will be primarily responsible for the audit must complete 24 hours of governmental accounting and auditing CPE every two years.
- 5) Ability to adequately store all working papers and reports at the auditor's expense for a minimum of five years, unless the firm is notified by the County to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees: the County, U.S. Government Accountability Office, parties to an audit quality review process, and auditors of entities of which the County is a recipient of grant funds. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers.

7. Comprehensive Annual Financial Report

- 1) Calendar
 - August/September 2020 - Interim audit procedures
 - September 30, 2020 - Fiscal year end for Indian River County
 - October 30, 2020 - Operating account reports due from the Clerk, the Property Appraiser, the Sheriff, the Supervisor of Elections and the Tax Collector
 - November 16, 2020 - Close books of BOCC
 - January 15, 2021 - Completion of field work related to the Constitutional Officers
 - February 12, 2021 - Preliminary management comments and recommendations delivered to BOCC and Constitutional Officers
 - February 19, 2021 - Written management comments delivered to BOCC and Constitutional Officers
 - February 26, 2021 - Draft of CAFR prepared by Comptroller Division

- March 5, 2021 - Completion of audit and all required audit letters provided for inclusion in the CAFR
- March 12, 2021 - Special reports listed in Section 4(5)

2) Support

- a. Comptroller staff will perform the year-end closing of the books
- b. Comptroller staff will prepare work schedules and related materials as requested by the selected firm.
- c. Comptroller staff will provide supportive documentation as requested by the firm.
- d. Comptroller staff will prepare all the financial statements, notes, and related required sections of the CAFR. Staff utilizes CAFR Online software for producing the CAFR.

Proposal Instructions

Proposers shall submit the following in the indicated order:

1. Background and Mandatory Forms

- a) Proposer Information Form
- b) A table of contents providing a clear identification of the material by section and by page number.
- c) Sworn statement on Disclosure of Relationships as per Section 105.08 of the Indian River County Code.
- d) Certification Regarding Prohibition Against Contracting with Scrutinized Companies

2. Firm Qualifications and General government audit experience

- a) A statement setting forth the proposer's understanding of the work to be done and a positive commitment to perform the work within the specified time period.
- b) A statement as to whether the firm is local, regional, or national.
- c) The location of the office from which the work is to be done and the number of personnel in that office who would be working on the audit.
- d) A description of your office's experience in preparing governmental financial statements and in providing assistance in obtaining the Certificate of Achievement.
- e) A listing of Florida counties and municipalities for which your firm is currently providing or has previously provided audit services within the last three years. Please provide fiscal years audited.
- f) Indicate the firm's approach to peer review and provide a report of the most recent peer review. Indicate whether that peer review included a review of local government client activities.
- g) The firm must indicate any disciplinary actions that have been instituted or proposed against the firm during the last three years.
- h) The firm must describe the results of any state or federal reviews during the past three years of the firm's governmental client audit work.
- i) Supplemental information demonstrating financial stability, such as audited financial statements or tax returns, for the previous three years.

3. Qualifications of individuals assigned to audit

- a) An identification of the partners, managers and supervisors who will work on the audit, including staff from other than the local office if necessary for this audit. Resumes for each managerial and supervisory person to be assigned to the audit must be submitted and include:
 - Formal education and licensed to practice in Florida
 - Supplemental education relative to governmental accounting and auditing
 - Experience in public accounting in general
 - Experience in private business or government
 - Experience in auditing governmental units
 - Membership in various national and state governmental accounting boards, committees, or associations (past and present)
 - Professional recognition, such as Certified Public Accounting licenses, awards, etc.

4. Audit approach

- a) The proposal should set forth a work plan, including an explanation and timeline of the audit methodology to be followed. Proposers will be required to provide the following information on their audit approach:
 - Proposed segmentation of the engagement
 - Level of staff and number of hours to be assigned to each proposed segment of the engagement
 - Extent to which sampling techniques will be utilized
 - Use of auditing software in the engagement
 - Extent of analytical procedures to be employed
 - Approach proposed for gaining and documenting an understanding of the government's internal controls
- b) Approach to be taken in determining laws and regulations that will be subject to audit test work

5. Audit fees

- a) On the Proposal Pricing Form, detail proposed compensation, outlining number of hours and hourly rate per professional staff position. Fees shall be listed for each fiscal year.

Method of Selection: The County shall convene the Committee of which the responsibility shall be as follows:

- a. Independently review and evaluate each Submittal
 - 1. Each committee member shall evaluate each firm by assigning a number of points for each criterion, as established in the solicitation, and then totaling the number of points for all criteria.
 - 2. Each committee member shall then rank the firms on the basis of the total number of points received for all criteria, with the firm receiving the most points being ranked # 1.
- b. As a "committee of the whole", develop a combined ranking order of all Submittals meeting minimum qualifications. The ranking of firms shall be done in the following manner:
 - 1. The rankings received by each firm from all committee members shall be totaled and divided by the number of committee members, to produce an average ranking.
 - 2. The firm receiving the lowest average ranking (i.e. closest to # 1) shall be ranked the # 1 firm, and the process repeated until all firms have been ranked according to their average ranking.
 - 3. In the event of a tie, the ranking of tied firms shall be determined by a comparison of the total number of points received by each firm from all committee members. The firm with the highest number of points will be awarded the higher ranking position.
 - 4. The Committee may discuss the rankings and their reasons behind them, and each member may modify their ranking of firms accordingly until the committee is satisfied with the rankings.
 - 5. After interviews (if interviews are held), and based upon information learned during the interviews, each committee member will rank the firms in order of preference and a consolidated final committee ranking established.
- c. The County may, solely at its own option, seek additional Submittals with this or a similar Submittal in the event the County, solely at its own option, determines that the quantity and/or quality of Submittals received is insufficient to meet the County's needs and/or that award of a contract arising from this RFP would not be in the public interest.
- d. The Committee shall forward its recommendations in accordance with the ranking to the BOCC, which shall, at its sole option, authorize negotiations of a contract pursuant to the requirements of Florida law.
- e. The BOCC possesses sole authority to award a contract for the services sought herein.

Initial Ranking Criteria:

EVALUATION CRITERIA	EVALUATION POINTS MAXIMUM
1. General government audit experience	30
2. Qualifications of individuals assigned to audit (ability of personnel)	30
3. Audit approach (ability to furnish required services)	25
4. Audit fees total (over 5 year period)	15
TOTAL	100

Anticipated RFP Calendar:

- April 26, 2020 Request for Proposal to be posted on DemandStar and advertised
- May 21, 2020 Responses to RFP due by 2:00 P.M.
- June 10, 2020 The Committee meeting to evaluate the RFP responses. At this meeting, the Committee may request an interview and/or develop a list of firms to make oral presentations. If no interviews or presentations are requested of the firms, then the Committee shall develop a short list of three firms to recommend to the BOCC. Meeting will be held in room A2-230 in Building A at 2:00 P.M.
- Mid-June 2020 If requested, the Committee will listen to oral presentations and/or interview firms. If the short list was not previously determined, then the Committee shall develop short list of three (3) firms to recommend to BOCC. Meetings will be held in the room A2-230 in Building A.
- June 30, 2020 Committee recommendations forwarded to County Administrator by 12:00 P.M. for July 7, 2020 Board meeting
- July 7, 2020 BOCC meeting to approve firm to provide audit services

General Instructions

Cone of Silence. Potential respondents and their agents shall not communicate in any way with the Board of County Commissioners, Supervisor of Elections, Sheriff, Property Appraiser, Clerk of the Circuit Court/Comptroller, Tax Collector or any of their collective staff other than BOCC Purchasing personnel in reference or relation to this solicitation. This restriction shall be effective from the time of bid advertisement until the Board of County Commissioners meets to authorize ranking and/or award. Such communication may result in disqualification.

Sealed Submittals and Envelope Markings: All proposals shall be submitted in a sealed envelope. The outside of the envelope shall be clearly marked with the Submitter's Name and Return Address, Proposal #, Title, Date of opening, and Time of Opening.

Opening Location: Submittals must be received by the Purchasing Division at 1800 27th Street, Vero Beach, FL 32960, on or before the closing hour and date listed in the Request for Proposals. Submittals received after the stated time and date will not be considered.

Submission: Submit one marked original plus eight copies of your proposal, and an electronic pdf copy submitted on USB, CD or by email prior to the RFP opening date and time to purchasing@ircgov.com. All proposals must be signed with the legal Firm name by an Officer or employee having authority to bind the company or firm by his / her signature.

Confidential or Trade Secret Information: Proposals submitted in response to this request are public records. Pursuant to section 119.071, Florida Statutes, any financial statement that the County requires a prospective bidder to submit in order to prequalify for bidding or for responding to a proposal for a public works project is exempt from the Public Records Law. Therefore, any financial statement that you submit that you wish to remain confidential shall be submitted in a sealed opaque envelope and marked "Confidential Financial Statement Enclosed." Trade secret information must be clearly identified as instructed per section 812.081(1)(c), Florida Statutes. Proposers are requested to specifically identify any information contained in their proposals which they consider confidential as a trade secret and which they believe to be exempt from disclosure. You must cite to the specific facts that demonstrate that such information is exempt as a trade secret under the applicable law. Any Proposer marking, labeling or declaring their entire proposal "Confidential and Proprietary" may be disqualified. By submission of a response to this RFP the responder agrees to indemnify and hold the County and its commissioners, officers, employees and agents harmless should any information marked as confidential and/or proprietary knowingly or unknowingly be released as the result of a public records request or if any information marked as confidential and/or proprietary is not released as a result of a public records request.

Taxes: Indian River County is exempt from any taxes imposed by State and / or Federal Government. Exemption Certificates, if required, are to be furnished by the successful vendor and will be filled out by the County.

Indemnification: The Proposer shall defend, indemnify and hold harmless the County and its commissioners, officers, employees and agents, from any and all losses, damages, expenses (including reasonable attorneys fees) and other liabilities of any type whatsoever, arising out of or relating to any negligence, intentional tort, breach of contract, or breach of applicable law by the vendor, or its employees, agents, subcontractors, or other persons or entities performing work under the contract.

Public Access: The Proposer shall comply with Florida's Public Records Law in accordance with the provisions of Chapter 119, Florida Statutes. Specifically, the Proposer shall keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the service. The Proposer shall provide the public with access to public records on the same terms and conditions that the County would provide the records at a cost that does not exceed the costs provided in Chapter 119 or as otherwise provided by law. The Proposer shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law. The Proposer shall meet all requirements for retaining public records and transfer, at no cost, to the County, all public records in possession of the Proposer upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the County in a format that is compatible with the information technology systems of the County.

Public Entity Crimes: Pursuant to Florida Statutes Section 287.133(2)(a), all Submitters are hereby notified that 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 (defined as the State of Florida, any of its departments or agencies, or any political subdivision); 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 Florida Statutes Section 287.017 for CATEGORY TWO [currently \$35,000] for a period of 36 months from the date of being placed on the convicted vendor list. A "public entity crime" 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 with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

Suspension and Debarment: Indian River County will not make award to parties listed on the government-wide exclusions in the System for Award Management (SAM). The bidder agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions. By submittal of a response to this solicitation, bidder or proposer asserts neither it nor its principals is presently debarred, suspended or proposed for debarment, declared ineligible, or voluntarily excluded from participation in this work by any Federal department or agency.

Scrutinized Companies Lists: The proposer certifies that it and those related entities of respondent as defined by Florida law are not on the Scrutinized Companies that Boycott Israel List, created pursuant to s. 215.4725 of the Florida Statutes, and are not engaged in a boycott of Israel. In addition, if this agreement is for goods or services of one million dollars or more, Proposer certifies that it and those related entities of respondent as defined by Florida law are not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473 of the Florida Statutes and are not engaged in business operations in Cuba or Syria. The County may terminate this Agreement if Company is found to have submitted a false certification as provided under section 287.135(5), Florida Statutes, been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or been engaged in business operations in Cuba or Syria, as

defined by section 287.135, Florida Statutes. County may terminate this Agreement if Company, including all wholly owned subsidiaries, majority-owned subsidiaries, and parent companies that exist for the purpose of making profit, is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel as set forth in section 215.4725, Florida Statutes.

Accordingly, firms responding to this solicitation shall return with their response an executed copy of the attached "Certification Regarding Prohibition Against Contracting With Scrutinized Companies." Failure to return this executed form with submitted bid/proposal/statement of qualifications will result in the response being deemed non-responsive and eliminated from consideration.

Non-Discrimination: Indian River County will not knowingly do business with vendors or contractors who discriminate on the basis of race, color or national origin, sex, sexual orientation, gender identity, age and/or disability. Through the course of providing services to the County, Contractors shall affirmatively comply with all applicable provisions of Title VI of the Civil Rights Act of 1964, the Civil Rights Restoration Act of 1987 and the Florida Civil Rights Act of 1992, as well as all other applicable regulations, guidelines and standards. Any person who believes their rights have been violated should report such discrimination to the County's Title VI/Nondiscrimination Coordinator through the office of the County Attorney.

Local Preference: Indian River County has no local ordinance or preferences, as described in Florida Statutes section 255.0991(2) in place, therefore no preference prohibited by that section will be considered in the acceptance, review or award of this bid.

Energy Policy and Conservation Act – The Contractor agrees to comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

Regulations: It shall be the responsibility of the submitter to assure compliance with any OSHA, EPA and / or other Federal or State of Florida rules, regulations, or other requirements, as each may apply.

Interpretations: No oral interpretations will be made to any submitter as to the meaning of the request for proposal documents. Every request for such an interpretation shall be made in writing, addressed and forwarded to Indian River County (purchasing@ircgov.com) ten (10) or more days before the date fixed for opening of the proposals. The County shall not be responsible for oral interpretations given by any County employee. Every interpretation made to submitters will be in the form of an Addendum, which if issued, will be sent promptly as is practical to all persons to whom RFP documents have been issued. All such Addenda shall become part of the RFP documents. Further, it shall be the responsibility of each submitter, prior to submitting their response, to contact Indian River County's Purchasing Division at (772) 226-1416 to determine if addenda were issued and to make such addenda a part of their submittal.

Direct Purchase: Indian River County reserves the option to purchase certain tangible materials necessary for the performance of the Contract, and thereby save the amount of the sales tax thereon by virtue of the Owner's status as a Tax Exempt Institution. For the purpose of these procedures, the Contractor will assign to the County any rights the Contractor may have under quotes, contracts or commitments received from the particular vendor or supplier for the materials described in the requisition. The invoiced amount of County Purchased Materials and applicable sales tax, had the purchases not been tax exempt, once finalized through the Owner's Purchase Order and after confirmation of completed delivery and acceptance, will be deducted from the Contractor's Contract price via Change Order.

Permits, Impact and Inspection Fees. In accordance with Florida Statutes Section 218.80, the "Public Bid Disclosure Act", Indian River County as OWNER is obligated to disclose all license, permit, impact, or inspection fees that are payable to Indian River County in connection with the construction of the Work by the accepted proposer. All permit, impact, or inspection fees payable to Indian River County in connection with the work on this County project will be paid by Indian River County, with the exception of re-inspection fees. The Proposer shall not include ANY PERMIT, IMPACT, NOR INSPECTION FEES payable to **Indian River County** in their cost proposal.

Applicable Law and Venue: This solicitation, its resulting agreement and all rights and duties of the parties hereto shall be governed by the laws of the State of Florida, including but not limited to the provisions of the Florida Uniform Commercial Code Chapters 671-679 F.S., for any terms and conditions not specifically stated in this solicitation and any resulting agreement. Venue for any lawsuit brought by either party against the other party or otherwise arising out of this Contract shall be in Indian River County, Florida, or, in the event of a federal jurisdiction, in the United States District Court for the Southern District of Florida.

Conflict of Interest: Any entity submitting a bid or proposal or entering into a contract with the County shall disclose any relationship that may exist between the contracting entity and a County Commissioner or a County Employee. The relationship with a County Commissioner or a County Employee that must be disclosed is as follows: *father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, daughter-in-law, son-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, grandparent, or grandchild.* The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of the entity. The disclosure of relationships shall be a sworn statement made on a County approved form. Failure to submit the form will be cause for rejection of the bid or proposal.

Cancellation: It is the intention of Indian River County to purchase material and / or services from sources of supply that will provide prompt and convenient shipment and service. Any failure of the supplier to satisfy the requirements of the County shall be reason for termination of the award.

Errors: When an error is made in the extension of generating total prices or in any other process of completing the proposal, the original unit prices submitted will govern. Carelessness in quoting prices, or in preparation of the proposal otherwise, will not relieve the proposer.

Right to Protest: Any actual or prospective bidder or proposer who is aggrieved in connection with a competitive selection process may protest to the Purchasing Manager. The protest shall be submitted to the Purchasing Manager in writing within seven (7) calendar days after the bidder or proposer knows or should have known of the facts giving rise to the protest. If the protest is not resolved by mutual agreement, the Purchasing Manager shall promptly issue a decision in writing, after consulting the Department and the Office of the County Attorney.

Awards: The County reserves the right to cancel the solicitation, reject any and all proposals or waive any irregularity or technicality in submittals received. The County reserves the right to not make any award(s) under this solicitation.

Termination by the County: The County reserves the right to terminate a contract by giving thirty (30) days notice, in writing, of the intention to terminate, if at any time the Contractor fails to abide by or fulfill any of the

terms and conditions of the contract. The County also reserves the right to terminate this contract for convenience of the County and / or with or without cause.

Compliance with Laws and Regulations: Submitter agrees that they will comply with all Federal, State, and Local Laws and Regulations applicable to the production, sale, and delivery of the goods or the furnishing of any labor or services called for by this solicitation and any resulting agreement, and any provisions required thereby to be included herein shall be deemed to be incorporated herein by reference. Noncompliance may be considered grounds for termination of contracts.

Insurance:

The Selected Firm shall not commence work until they have obtained all the insurance required under this section, and until such insurance has been approved by the County. Firm's insurance shall be primary. The County shall be named as an additional insured for both General Liability and Automobile Liability. The awarded firm shall maintain the following limits of insurance during the term duration of this agreement.

General Liability

Each Occurrence \$500,000
Fire Damage-any one fire \$50,000
Medical Expenses-any one person \$5,000
Personal and Advertising Injury \$500,000
General Aggregate \$500,000
Combined Single Limit \$500,000

Automobile Liability – Combined Single Limit \$500,000

Worker's Compensation as required by the State of Florida

Each accident \$100,000
Each Disease – Each employee \$100,000
Each disease – policy limit \$500,000

The policy shall cover the firm, all employees, and/or volunteers, and all independent contractors, subcontractors and professional contractual persons hired or retained by contractor.

All above insurance policies shall be placed with insurers with a Best's rating of no less than A-VII. The insurer chosen shall also be licensed to do business in Florida. The insurance policies procured shall be "Claims Made" policies or as generally available on the open insurance market.

The Insurance Carriers shall supply Certificates of Insurance evidencing such coverage to the Indian River County Risk Management Department prior to the execution of this Agreement.

The insurance companies selected shall send written verification to the Indian River County Risk Management Department that they will provide 30 days written notice to the Indian River County Department of Risk Management of its intent to cancel or terminate.

Indian River County reserves the right to accept or reject any or all proposals in whole or in part and waive all any technicality or irregularity.

PROPOSER INFORMATION

Communications concerning this proposal shall be addressed to:

Company Name			
Tax ID Number		W-9	Attached <input type="checkbox"/>
Contact Name		Phone	
Title		Email	
Address			
Insurance Carrier		Specimen Certificate	Attached <input type="checkbox"/>

The following addenda are hereby acknowledged:

Addendum Number	Date
_____	_____
_____	_____
_____	_____
_____	_____

By submittal of this proposal, the firm indicates it has no conflict of interest in regards to this work.

PROPOSAL PRICING – RFP 2020040 – Independent Auditing Services

Proposer submits the following fully-loaded rates for the work described in this solicitation:

Year 1

Staff Position	Hourly Rate	Annual Hours	Total Cost Year 1
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Year 2

Staff Position	Hourly Rate	Annual Hours	Total Cost Year 2
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Year 3

Staff Position	Hourly Rate	Annual Hours	Total Cost Year 3
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Year 4

Staff Position	Hourly Rate	Annual Hours	Total Cost Year 4
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Year 5

Staff Position	Hourly Rate	Annual Hours	Total Cost Year 5
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

	Annual Amount
Year 1 price	\$
Year 2 price	\$
Year 3 price	\$
Year 4 price	\$
Year 5 price	\$
Total price for 5 year term	\$

The undersigned hereby certifies that they have read and understand the contents of this solicitation and agree to furnish at the prices shown above all of the services specified in the RFP document, subject to all instructions, conditions, specifications and attachments hereto. Failure to have read all the provisions of this solicitation shall not be cause to alter any resulting contract or request additional compensation.

Name of Firm

Authorized Signature

Title

Printed Name

Date Signed

**SWORN STATEMENT UNDER SECTION 105.08, INDIAN RIVER COUNTY CODE, ON DISCLOSURE OF
RELATIONSHIPS**

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement **MUST** be submitted with Bid, Proposal or Contract No. 2020040
for Independent Auditing Services

2. This sworn statement is submitted by: _____

(Name of entity submitting Statement)

whose business address is:

_____ and its Federal Employer Identification Number (FEIN) is _____

3. My name is _____
(Please print name of individual signing)

and my relationship to the entity named above is _____

4. I understand that an "affiliate" as defined in Section 105.08, Indian River County Code, means:

The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of the entity.

5. I understand that the relationship with a County Commissioner or County employee that must be disclosed as follows:

Father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, daughter-in-law, son-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, grandparent, or grandchild.

6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. [Please indicate which statement applies.]

_____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the

entity, have any relationships as defined in section 105.08, Indian River County Code, with any County Commissioner or County employee.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents, who are active in management of the entity have the following relationships with a County Commissioner or County employee:

Name of Affiliate or entity	Name of County Commissioner or employee	Relationship
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Signature)

(Date)

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, 20____, by _____, who is personally known to me or who has produced _____ as identification.

NOTARY PUBLIC

SIGN: _____

PRINT: _____

Notary Public, State at large
My Commission Expires:

(Seal)

**CERTIFICATION REGARDING PROHIBITION AGAINST CONTRACTING WITH
SCRUTINIZED COMPANIES**

(This form MUST be submitted with your response)

I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit have been placed on the Scrutinized Companies that Boycott Israel List created pursuant to s. 215.4725 of the Florida Statutes, or are engaged in a boycott of Israel.

In addition, if this solicitation is for a contract for goods or services of one million dollars or more, I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit are on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473 of the Florida Statutes, or are engaged in business operations in Cuba or Syria as defined in said statute.

I understand and agree that the County may immediately terminate any contract resulting from this solicitation upon written notice if the undersigned entity (or any of those related entities of respondent as defined above by Florida law) are found to have submitted a false certification or any of the following occur with respect to the company or a related entity: (i) it has been placed on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or (ii) for any contract for goods or services of one million dollars or more, it has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or it is found to have been engaged in business operations in Cuba or Syria.

Name of Respondent: _____

By: _____
(Authorized Signature)

Title: _____

Date: _____

Sample Agreement (Do not return with proposal, except with requested changes)

THIS AGREEMENT is by and between INDIAN RIVER COUNTY, a Political Subdivision of the State of Florida organized and existing under the Laws of the State of Florida, (hereinafter called County) and _____ (hereinafter called Auditor).

BACKGROUND RECITALS

A. Pursuant to Florida Statutes section 218.391, the County issued a Request for Proposals for independent auditing services.

B. Pursuant to applicable Florida law and the Request for Proposals, the County's duly constituted Auditor Selection Committee received proposals and ranked the firms that responded to the Request for Proposals based on the evaluative criteria set forth in the Request for Proposals.

C. Auditor was the highest ranked respondent to the Request for Proposals and on [date] the County approved the Auditor Selection Committee recommendation to appoint Auditor to provide the independent auditing services set forth in the Request for Proposals and this Agreement.

D. Auditor is willing and able to perform the services as set forth in this Agreement on the terms and conditions set forth below.

E. County and Auditor wish to enter into this Agreement for the independent auditing services as set forth below.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound hereby, the parties hereby agree as follows:

1. **DESCRIPTION OF COUNTY RECORDS TO BE AUDITED.** The records of the County that will be audited by Auditor, pursuant to this Agreement, are as set forth in Exhibit "A" attached hereto and incorporated herein by this reference in its entirety.

2. **SCOPE OF INDEPENDENT AUDITING SERVICES.** The scope of independent audit services provided under this Agreement shall be in accordance with the provisions of Florida Statutes and the Rules of the Auditor General, as may be amended from time to time, and more specifically set forth in Exhibit "B" attached hereto and incorporated herein by this reference in its entirety ("Services"). The Services are to be performed in accordance with generally accepted auditing standards in addition to the following: 1) Florida Statutes; 2) Regulations of the Florida Department of Financial Services; 3) Rules of the Auditor General (Chapter 10.550, Local Government Entity Audits); 4) Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, published by the U.S. Government Accountability Office; 5) Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance); and 6) any other applicable federal, state and local laws or regulations. Auditor agrees that each audit prepared under this Agreement shall conform to the requirements set forth herein. The County is progressive in its attitude toward new accounting standards, and early implementation is practiced when recommended.

3. AUDIT RESPONSIBILITIES.

3.1. The "Audit Approach and Work Plan," consisting of pages ____ of the Auditor's Proposal for Independent Auditing Services, and the "Detailed Audit Approach " consisting of ____pages in the Appendix section of same proposal, all set forth in Exhibit "C" attached hereto and incorporated herein by this reference in their entirety, set forth the framework under which the Services will be performed under this Agreement.

3.2. The County has received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 1983 through 2018 Comprehensive Annual Financial Reports ("CAFR"). The CAFR for each of the fiscal years covered by this Agreement will be submitted for consideration for such Certificate. Auditor shall provide technical assistance to help the County meet the requirements to attain such Certificate.

3.3. Auditor acknowledges and agrees that it possesses the ability to store all working papers and reports at the Auditor's expense for a minimum of five years, unless Auditor is notified by the County to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees: the County; U.S. Department of Housing and Urban Development; General Accounting Office; parties to an audit quality review process; and auditors of entities of which the County is a recipient of grant funds. In addition, Auditor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers.

3.4. Auditor agrees to comply with all applicable Federal, State, and local laws and regulations applicable to the furnishing of the Services set forth in this Agreement, and any provisions required thereby to be included herein shall be deemed to be incorporated herein by reference.

4. ADDITIONAL SERVICES. It is the intent of the County that future additional audit requirements, imposed on the County by applicable national and state agencies, shall be provided by the Auditor under this Agreement and included in the negotiated compensation in this Agreement. The Auditor acknowledges and agrees that any future additional audit requirements, imposed on the County by applicable national and state agencies, are included within the negotiated compensation set forth in this Agreement.

5. AUDITOR AUDIT TEAM. The Auditor shall assign members of its staff, as identified in the Auditor's Proposal for Independent Auditing Services, attached hereto as Exhibit "C" and incorporated herein by this reference in its entirety ("Auditor Audit Team"). The Auditor agrees that the County shall have the right to approve the Auditor's Audit Team, and that the Auditor shall not change any manager of its Auditor's Audit Team without prior written notice to the County. Furthermore, if any manager of the Auditor's Audit Team is removed from providing Services under this Agreement, or employment is otherwise terminated or curtailed by the Auditor, or if any manager of the Auditor's Audit Team terminates employment with the Auditor, then the Auditor shall promptly replace its Auditor's Audit Team manager with a person of comparable experience and expertise, who shall also be subject to the County's approval. The County acknowledges and agrees that its approval shall not be unreasonably withheld.

6. TERM; TERMINATION.

6.1. This Agreement shall remain in effect for a term of five years, subject to sooner termination as provided herein. The Auditor acknowledges and agrees that the completion of the audit for the County's 2019-2020 fiscal year is specifically included with the term of this Agreement, subject to sooner termination as provided herein.

6.2. This Agreement may be terminated: (a) by the County, for any reason, upon at least ninety (90) days' prior written notice to the Auditor; or (b) by the Auditor, for any reason, upon at least ninety (90) days' prior written notice to the County; or (c) by the mutual agreement of the parties; or d) as may otherwise be provided below. In the event of the termination of this Agreement, any liability of one party to the other arising out of any Services rendered, or for any act or event occurring prior to the termination, shall not be terminate d or released.

6.3. In the event of termination by the County, the County's sole obligation to the Auditor shall be payment for those portions of satisfactorily completed work under this Agreement. Such payment shall be determined on the basis of the hours of work performed by the Auditor, or the percentage of work completed as estimated by the Auditor and agreed upon by the County up to the time of termination. In the event of such termination, the County may, without penalty or other obligation to the Auditor, elect to employ other persons to perform the same or similar services.

6.4. The obligation to provide Services under this Agreement may be terminated by either party upon seven (7) days prior written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement through no fault of the terminating party.

6.5. In the event that the Auditor merges with another company, becomes a subsidiary of, or makes any other substantial change in structure, the County reserves the right to terminate this Agreement in accordance with its terms under item 6.2.

6.6. In the event of termination of this Agreement, the Auditor agrees to provide copies of any and all documents prepared by the Auditor for the County in connection with this Agreement.

6.7 Auditor certifies that it and those related entities of Auditor as defined by Florida law are not on the Scrutinized Companies that Boycott Israel List, created pursuant to s. 215.4725 of the Florida Statutes, and are not engaged in a boycott of Israel. In addition, if this agreement is for goods or services of one million dollars or more, Auditor certifies that it and those related entities of Auditor as defined by Florida law are not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473 of the Florida Statutes and are not engaged in business operations in Cuba or Syria.

County may terminate this Agreement if Auditor is found to have submitted a false certification as provided under section 287.135(5), Florida Statutes, been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or been engaged in business operations in Cuba or Syria, as defined by section 287.135, Florida Statutes.

County may terminate this Agreement if Auditor, including all wholly owned subsidiaries, majority-owned subsidiaries, and parent companies that exist for the purpose of making profit, is found to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel as set forth in section 215.4725, Florida Statutes.

7. COMPENSATION.

7.1. The County shall pay to the Auditor a mutually agreed upon not-to-exceed annual professional fee of \$_____ for each year of the five-year term of this Agreement, payable as follows in each calendar year: October \$_____; November \$_____; December \$_____; January \$_____; February

\$____; and \$____ upon completion of the audit. If the contract is renewed, the County shall pay to the Auditor \$____ for each year of renewal term. Payments will follow the same schedule as noted above with the exception that \$____ will be paid at completion of the audit.

7.2. Proper Invoices, phased as set forth herein, shall be submitted to the County's Finance Department in detail sufficient for proper prepayment and post payment audit. All payments for services shall be made to the Auditor by the County in accordance with the Local Government Prompt Payment Act, Section 218.70, Florida Statutes, et seq.

8. INSURANCE.

8.1. The Auditor shall not commence to perform the Services under this Agreement until it has obtained all the insurance required under this Agreement, and such certificates of insurance have been approved by the County's Risk Manager. A certificate of insurance shall be provided to the County's Risk Manager for review and approval ten (10) days prior to commencement of any work under this Agreement, as well as prior to the County's execution of this agreement. The insurance company must have a rating by AM. Best Company of at least A: V. Such certificates of insurance or an endorsement provided by the Auditor must state that the County will be given thirty (30) days prior written notice prior to cancellation or material change in coverage. The County shall be named as an additional insured on all policies except workers' compensation.

8.2 Auditor shall procure and maintain, for the duration of this Agreement, the minimum insurance coverage as set forth herein. The cost of such insurance shall be included in the Auditor's fee:

8.2.1. Workers' compensation to meet statutory limits in the State of Florida and Employer's Liability with a limit of \$100,000 for each accident, \$500,000 disease (policy limit) and \$100,000 disease (each employee).

8.2.2. Commercial General Liability with a minimum combined single limit of \$1,000,000 per occurrence for bodily injury and property damage. This is to include premises/operations, products/completed operations, contractual liability and independent contractors coverage.

8.2.3. Business Auto Liability with a minimum combined single limit of \$300,000 per occurrence for bodily injury and property damage. This is to include owned, hired, and non-owned autos.

8.2.4. Professional liability with a minimum limit of \$1,000,000 per occurrence.

8.3. The County is to be an additional insured on the commercial general liability and business automobile liability policies. The County will be given 30 days' notice prior to cancellation or modification of any insurance. Such notification shall be in writing by registered mail, return receipt requested and addressed to the Risk Manager. It is the responsibility of the contractor to insure that all subcontractors comply with all insurance requirements.

8.4. The County, by and through its Risk Manager, reserves the right periodically to review any and all policies of insurance and reasonably to adjust the limits of coverage required hereunder, from time to time throughout the term of this Agreement. In such event, the County shall provide the Auditor with separate written notice of such adjusted limits and Auditor shall comply within thirty (30) days of receipt thereof. The failure by Auditor to provide such additional coverage shall constitute a default by Auditor and shall be grounds for termination of this Agreement by the County.

9. INDEPENDENT CONTRACTOR. It is specifically acknowledged and agreed by the parties hereto that the Auditor is and shall be, in the performance of all Services and activities under this Agreement, an independent contractor, and not an employee, agent, or servant of the County. All persons engaged in any of the Services performed pursuant to this Agreement shall at all times, and in all places, be subject to the Auditor's sole direction, supervision, and control, The Auditor shall exercise control over the means and manner in which Auditor and its employees perform the Services, and in all respects the Auditor's relationship and the relationship of its employees to the County shall be that of an independent contractor performing solely under the terms of the Agreement and not as employees, agents, or servants of the County.

10. MERGER; MODIFICATION. This Agreement incorporates and includes all prior and contemporaneous negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements, or understandings of any nature whatsoever concerning the subject matter hereof that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior or contemporaneous representations or agreements, whether oral or written. No alteration, change, or modification of the terms of this Agreement shall be valid unless made in writing and signed by the Auditor and the County.

11. GOVERNING LAW; VENUE. This Agreement, including all attachments hereto, shall be construed according to the laws of the State of Florida. Venue for any lawsuit brought by either party against the other party or otherwise arising out of this Agreement shall be in Indian River County, Florida, or, in the event of federal jurisdiction, in the United States District Court for the Southern District of Florida.

12. REMEDIES; NO WAIVER. All remedies provided in this Agreement shall be deemed cumulative and additional, and not in lieu or exclusive of each other or of any other remedy available to either party, at law or in equity. Each right, power and remedy of the parties provided in this Agreement shall be cumulative and concurrent and shall be in addition to every other right, power or remedy provided for in this Agreement or now or hereafter existing at law or in equity or by statute or otherwise. The failure of either party to insist upon compliance by the other party with any obligation, or exercise any remedy, does not waive the right to do so in the event of a continuing or subsequent delinquency or default. A party's waiver of one or more defaults does not constitute a waiver of any other delinquency or default. If any legal action or other proceeding is brought for the enforcement of this Agreement or because of an alleged dispute, breach, default, or misrepresentation in connection with any provisions of this Agreement, each party shall bear its own costs.

13. SEVERABILITY. If any term or provision of this Agreement, or the application thereof to any person or circumstance shall, to any extent, be held invalid or unenforceable for the remainder of this Agreement, then the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected, and every other term and provision of this Agreement shall be deemed valid and enforceable to the extent permitted by law.

14. AVAILABILITY OF FUNDS. The obligations of the County under this Agreement are subject to the availability of funds lawfully appropriated for its purpose by the Board of County Commissioners of Indian River County.

15. NO PLEDGE OF CREDIT. The Auditor shall not pledge the County's credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

16. PUBLIC RECORDS. Indian River County is a public agency subject to Chapter 119, Florida Statutes. The Auditor shall comply with Florida's Public Records Law. Specifically, the Auditor shall:

- (1) Keep and maintain public records required by the County to perform the service.
- (2) Upon request from the County's Custodian of Public Records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 or as otherwise provided by law.
- (3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the County.
- (4) Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the Auditor or keep and maintain public records required by the County to perform the service. If the Auditor transfers all public records to the County upon completion of the contract, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the Custodian of Public Records, in a format that is compatible with the information technology systems of the County.

(5) IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

(772) 226-1424

publicrecords@ircgov.com

Indian River County Office of the County Attorney

1801 27th Street

Vero Beach, FL 32960

Failure of the Auditor to comply with these requirements shall be a material breach of this Agreement.

17. NOTICES. Any notice, request, demand, consent, approval, or other communication required or permitted by this Agreement shall be given or made in writing and shall be served, as elected by the party giving such notice, by any of the following methods: (a) Hand delivery to the other party; (b) Delivery by commercial overnight courier service; or (c) Mailed by registered or certified mail (postage prepaid), return receipt requested at the addresses of the parties shown below:

County:

Indian River County

Attn: Elissa Nagy, Finance Director, Project Manager
1801 27th Street, Vero Beach, FL 32960 -3365
Phone: (772) 226-1205

Auditor:

Notices shall be effective when received at the address as specified above. Email transmission is acceptable notice effective when received, provided, however, that email transmissions received after 5:00 p.m. or on weekends or holidays, will be deemed received on the next day that is not a weekend day or a holiday. The original of the notice must additionally be mailed. Either party may change its address, for the purposes of this section, by written notice to the other party given in accordance with the provisions of this section.

18. SURVIVAL. Except as otherwise expressly provided herein, each obligation in this Agreement to be performed by Auditor shall survive the termination or expiration of this Agreement.

19. INDEMNIFICATION. Auditor agrees to indemnify and hold harmless County, together with its agents, engineers, employees, officers, elected officials and representatives, from liabilities, damages, losses, and costs, including but not limited to, reasonable attorney's fees, to the extent caused by a breach of this Agreement or the negligence, recklessness or intentional wrongful misconduct of the Auditor and persons employed or utilized by the Auditor in the performance of the Services under this Agreement. This indemnification and hold harmless provision shall survive the termination or expiration of this Agreement.

20. CONSTRUCTION. The headings of the sections of this Agreement are for the purpose of convenience only, and shall not be deemed to expand, limit, or modify the provisions contained in such Sections. All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine or neuter, singular or plural, as the identity of the party or parties may require. The parties hereby acknowledge and agree that each was properly represented by counsel and this Agreement was negotiated and drafted at arm's-length so that the judicial rule of construction to the effect that a legal document shall be construed against the draftsman shall be inapplicable to this Agreement.

21. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original copy and all of which shall constitute but one and the same instrument.

22. GENERAL. The Background Recitals are true and correct and form a material part of this Agreement

IN WITNESS WHEREOF, COUNTY and AUDITOR have signed this Agreement in duplicate. One counterpart each has been delivered to COUNTY and AUDITOR. All portions of the Contract Documents have been signed or identified by COUNTY and AUDITOR or on their behalf.

This Agreement will be effective on _____, 20__ (the date the Agreement is approved by the Indian River County Board of County Commissioners, which is the Effective Date of the Agreement).

COUNTY:

AUDITOR:

INDIAN RIVER COUNTY _____

By: _____
TBD, Chairman

By: _____
(AUDITOR)

By: _____
Jason E. Brown, County Administrator

(CORPORATE SEAL)

Attest _____

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By: _____
Dylan Reingold, County Attorney

Address for giving notices:

Jeffrey R. Smith, Clerk of Court and Comptroller

License No. _____
(Where applicable)

Attest: _____
Deputy Clerk
(SEAL)

Agent for service of process: _____

Designated Representative:
Name:
Title:
Address:
Phone
Email

Designated Representative:
Name: _____
Title: _____
Address: _____

Phone: _____
Email: _____

(If AUDITOR is a corporation or a partnership, attach evidence of authority to sign.)

Exhibit A – Description of Indian River County’s Records to be Audited

- 1) Indian River County encompasses approximately 497 square miles of land with an estimated population of 154,939. It is located on the east coast of Florida, approximately 135 miles north of Miami and 100 miles east-southeast of Orlando. The City of Vero Beach is the County seat.
- 2) For reporting purposes, the Comprehensive Annual Financial Report will include the Board of County Commissioners (BOCC), the Clerk of the Circuit Court/Comptroller, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Also included in the financial statements are two blended component units, the Solid Waste Disposal District and the Emergency Services District.
- 3) Accounting records for the BOCC, including the Solid Waste Disposal District and the Emergency Services District, are maintained by the Clerk of the Circuit Court's Finance Department. The BOCC's records include a general fund, 31 special revenue funds (29 reporting funds, rolled from 49 individual funds), 2 debt service funds, 1 capital projects fund, 4 enterprise funds, 3 internal service funds (3 reporting funds, rolled from 4 individual funds), 1 agency fund, an OPEB Trust fund, a general fixed assets account group, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the BOCC totaled \$232.9 million. Enterprise funds are used to account for the County's Golf Course, Building Department, Water and Sewer Systems, and the Solid Waste Disposal District.
- 4) Accounting records for the Clerk of the Circuit Court/Comptroller are maintained by staff. The Clerk/Comptroller's records include a general fund, a special revenue fund (1 reporting fund, rolled from 4 individual funds), 8 agency funds, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Clerk totaled \$6.7 million.
- 5) Accounting records for the Property Appraiser are maintained by the Property Appraiser's staff. The Property Appraiser's records include a general fund, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Property Appraiser totaled \$3.8 million.
- 6) Accounting records for the Sheriff are maintained by the Sheriff's staff. The Sheriff's records include a general fund, a special revenue fund (1 reporting fund, rolled from 14 individual funds), agency fund, a general fixed assets account group, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Sheriff totaled \$50.4 million.
- 7) Accounting records for the Supervisor of Elections are maintained by the Supervisor's staff. The Supervisor's records include a general fund, a special revenue fund, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Supervisor of Elections totaled \$1.4 million.
- 8) The Tax Collector's staff maintains accounting records for the Tax Collector. The Tax Collector's records include a general fund, agency funds, and a general long-term debt account group. The FY 2019 operating and capital expenditures for the Tax Collector totaled \$4.6 million.
- 9) All accounting records are maintained on a GAAP basis.

- 10) Budgets are integrated with the accounting records.
- 11) Indian River County has received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 1983 through 2018 Comprehensive Annual Financial Reports. The CAFR for each of the fiscal years covered by this RFP will be submitted for consideration for the Certificate. The selected firm will be expected to provide technical assistance to help the County meet the program's requirements.
- 12) Indian River County is progressive in its attitude toward new accounting standards. Early implementation is practiced when recommended.

Exhibit B – Services Required

- 1) An audit and an opinion on the basic financial statements for the County and for the BOCC and each Constitutional Officer.
- 2) The audit is to be done in accordance with the requirements listed in the introduction paragraph.
- 3) Review and make recommendation for required note disclosures for the County's Comprehensive Annual Financial Report.
- 4) Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports for the County and each individual constitutional officer:
 - a. An independent auditors 'report
 - b. A report on internal control over financial reporting and compliance
 - c. Reports on compliance with specific requirements applicable to federal and state financial assistance programs.
 - d. The auditor shall communicate in a letter to management any reportable conditions found.
 - e. Other reports as required by law or other governing bodies.
- 5) Special Reports for the County:
 - a. Schedule of Activity Landfill Management Escrow Account prepared in accordance with Rules 62-701.630(5) and 62-701.730(11), Florida Administrative Code.
 - b. Data Collection Form to the Federal Audit Clearinghouse (SF-SAC) as required by OMB Circular A-133.
 - c. Review of Annual Financial Report due to Department of Financial Services
 - d. Statement of County Funded Court-Related Functions as required by 29.008 Florida Statutes (currently due January 31st)
 - e. Statement of compliance for budget and performance measures as required by Florida Statutes 28.35 and 28.36.
 - f. Other compliance reports as required by the State or regulatory organizations.
- 6) Assistance in providing guidance and implementing changes in governmental accounting standards.
- 7) If the County issues debt, for which the official statement in connection with the debt contains basic financial statements and the independent auditors 'report, the firm shall be required to issue a "consent and citation of expertise" as auditor and any necessary "comfort letters" at no additional cost to the County.
- 8) Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts to the Clerk of the Circuit Court and the County Administrator.

Exhibit C – Audit Approach and Work Plan
