



ADDENDUM NO. 1

Issue Date: May 11, 2020

Project Name: RFP for Independent Auditing Services

RFP Number: 2020040

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

This addendum is being released to answer questions received to date.

The information and documents contained in this addendum are hereby incorporated in the invitation to bid. **This addendum must be acknowledged where indicated on the proposer information form, or the proposal may be declared non-responsive.**

Attachments:

Landfill Escrow Account
2019 County Funded Court Report

Questions and Answers

- The RFP calls for an electronic submittal as well as paper copies (1 original + 8 copies). Due to COVID-19, and the stay at home orders, many CPA offices are closed and team members are working remote with no access to large printing or binding machines. Will the sole electronic submittal suffice the RFP requirement due to the pandemic?

Yes, all electronic submittal is fine.
- What were the actual fees paid for the 2018 and 2019 audits?

2018 \$185,000 and 2019 \$193,500
- What amount has been budgeted for the 2020 audit?

The FY2021 Budget, which would include the 2020 audit costs, has not yet been approved but the current estimate is \$203,500.
- Provide the latest available Schedule of Activity Landfill Management Escrow Account prepared in accordance with Rules 62-701.630(5) and 62-701.730(11), Florida Administrative Code.

Please see attached.

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5. Provide the latest Statement of County Funded Court-Related Functions as required by 29.008 Florida Statutes.
Please see attached.

6. Which accounting system(s) does each of the Constitutional Officers and the Board use?
The Board and Clerk use Munis. The Property Appraiser and Supervisor of Elections use Quickbooks. The Sheriff uses American Data Group. The Tax Collector uses BUCS from Donald Frey, Inc.

7. Is it possible for the audit team be provided read-only access to the accounting system(s)?
Yes.

8. What were the audit fees for each of the last three fiscal years?
FY2019 Audit - \$185,000
FY2018 Audit - \$193,500
FY2017 Audit - \$179,850

9. Were fees in addition to the base audit fees paid to the current auditor in the past three years? If so, please provide a brief description of those services and the fees associated with the additional services.

The only additional fees over the base were during the FY2018 Audit in the amount of \$8,500 for the Property Appraiser for consulting services for a Stub Audit.

10. Do you anticipate any significant changes in the amount of Federal or State grant expenditures for fiscal year 2020 or any of the other years covered by this proposed contract period?
We anticipate possible increases due to additional funding related to COVID-19 in FY2020. There is also always the possibility of increased expenditures if we were impacted by a hurricane in a future fiscal year.

11. Approximately how many auditors were on-site at the County for the fieldwork and for how many days?

Depending on the location, anywhere from 1-4 could be on-site.

Much of the audit is conducted electronically, but when on-site, the number of days by agency were: Clerk (5), Tax Collector and Sheriff (2-3 days each), Property Appraiser and Supervisor of Elections (1-2 days each).

For the Board, we do not know the exact number of days, however auditors were on-site at varying times in December, January and February.

12. Does the County plan to issue any new bonds in the next five years?
There are no plans at this time.

**INDIAN RIVER COUNTY, FLORIDA
LANDFILL MANAGEMENT ESCROW ACCOUNT**

SCHEDULE OF ACTIVITY
For the Year Ended September 30, 2019

FLCLASS Balance, September 30, 2018	\$ 14,091,026
Deposits 09/27/19	1,240,000
Interest Earnings	269,135
Withdrawals	<u>(7,455,497)</u>
FLCLASS Balance, September 30, 2019	8,144,664
TD Bank Operating County, September 30, 2019	<u>10,018</u>
Total Restricted Cash, September 30, 2019	<u>\$ 8,154,682</u>

<u>SUBACCOUNTS (at September 30, 2019)</u>	
LANDFILL LONG TERM CARE – CLASS I	\$ 1,163,435
LANDFILL CLOSURE – CLASS I	5,981,893
C&D DEBRIS LONG TERM CARE	54,488
C&D DEBRIS CLOSURE	<u>954,866</u>
	<u>\$ 8,154,682</u>

Funds are on deposit at Florida Cooperative Liquid Assets Securities System (FLCLASS) and in the County's Operating Account at TD Bank. These funds are listed as restricted cash.

**STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

County	29.008(1), F.S.					29.008(2), F.S.		TOTAL
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS		
Part A - Revenues:								
Local Requirement Collections								
939.185, F.S. / \$65.00 Local Ordinance						\$ 106,132.10	\$	106,132.10
318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities						\$ 184,120.23	\$	184,120.23
938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court						\$ -	\$	-
28.24(12)(e) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment						\$ 329,813.92	\$	329,813.92
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						\$ -	\$	-
Various Service Charge Revenue to Fund Local Requirements						\$ -	\$	-
Other Revenues Dedicated to Fund Local Requirements						\$ -	\$	-
Local Requirement Revenue Total						\$ 620,066.25	\$	620,066.25
Part B - Non-Recurring Fixed Capital Outlay Expenditures:								
Facility Construction	\$ -	\$ -	\$ -	\$ -	\$ 21,068.58	\$ 67,112.16	\$	88,180.74
Communications Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 47,904.58	\$ -	\$	47,904.58
Other (Description): Courthouse HVAC system and parking garage improvements	\$ -	\$ -	\$ -	\$ -	\$ 483,468.86	\$ -	\$	483,468.86
Fixed Capital Outlay Cost Total	\$ -	\$ -	\$ -	\$ -	\$ 552,442.02	\$ 67,112.16	\$	619,554.18
Part C - Operating Expenditures								
Facility Cost								
Lease / Rent Expense	\$ 71,736.60	\$ 4,387.15	\$ -	\$ -	\$ -	\$ 44,104.00	\$	120,227.75
Maintenance	\$ 900.09	\$ -	\$ 110,796.78	\$ 627,848.39	\$ -	\$ -	\$	739,545.26
Utilities	\$ 6,177.26	\$ 916.79	\$ -	\$ 40,000.00	\$ -	\$ 5,233.89	\$	52,327.94
Security	\$ -	\$ -	\$ -	\$ 1,613,779.43	\$ -	\$ -	\$	1,613,779.43
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Facility Costs Total	\$ 78,813.95	\$ 5,303.94	\$ 110,796.78	\$ 2,281,627.82	\$ 49,337.89	\$ -	\$	2,525,880.38
Communications Systems and Services								
Telephone Expense	\$ 11,251.58	\$ 2,033.00	\$ 24,373.36	\$ -	\$ -	\$ -	\$	37,657.94
Computer Equipment / Networks	\$ 173,332.85	\$ 69,123.58	\$ -	\$ 145,665.63	\$ 19,651.00	\$ -	\$	407,773.06
Courier / Subpoena Services	\$ -	\$ -	\$ -	\$ 600,500.98	\$ -	\$ -	\$	600,500.98
Auxiliary Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Other (Description): Communications systems and services	\$ 153.41	\$ 36.87	\$ -	\$ 62,868.20	\$ 4,513.00	\$ -	\$	67,571.48
Communications Systems and Services Total	\$ 184,737.84	\$ 71,193.45	\$ 24,373.36	\$ 809,034.81	\$ 24,164.00	\$ -	\$	1,113,503.46
Existing Systems								
Existing Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Existing Multi-Agency Criminal Justice Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Existing Systems Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Operating Expenditures Total	\$ 263,551.79	\$ 76,497.39	\$ 135,170.14	\$ 3,090,662.63	\$ 73,501.89	\$ -	\$	3,639,383.84
Part D - Local Requirements:								
Drug Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Teen Court	\$ -	\$ -	\$ -	\$ -	\$ 27,500.00	\$ -	\$	27,500.00
Legal Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,891.07	\$	89,891.07
Legal Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,737.01	\$	26,737.01
Alternative Sanctions Coordinators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Other (Description): Victim Assistance	\$ 68,962.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$	68,962.00
Other (Description): Mental Health	\$ -	\$ -	\$ -	\$ -	\$ 168,318.62	\$ -	\$	168,318.62
Local Requirement Total Cost	\$ 68,962.00	\$ -	\$ -	\$ -	\$ 195,818.62	\$ -	\$	116,628.08
Part E - Other Operating Court Related Expenditures: (Do Not Include "Local Requirement" Expenditures Here)								
Personnel, Salaries and Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Non-Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Professional & Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Operating Expenses and Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Rental/Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Miscellaneous (Description): Transfer to subsidize courthouse functions	\$ -	\$ -	\$ 69,460.00	\$ 50,440.00	\$ -	\$ -	\$	119,900.00
Miscellaneous (Description): Court admin subsidize salaries, benefits, travel	\$ -	\$ -	\$ -	\$ 38,929.00	\$ -	\$ -	\$	38,929.00
Other Operating Expenses Total	\$ -	\$ -	\$ 69,460.00	\$ 89,369.00	\$ -	\$ -	\$	158,829.00
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 332,513.79	\$ 76,497.39	\$ 204,630.14	\$ 3,928,292.27	\$ 140,614.05	\$ 116,628.08	\$	4,799,175.72

NOTE: Include any county expenditure of funds for the Regional Conflict Courts in the Public Defender column of this report.

This is to certify to the best of my knowledge and belief, this report accurately states total expenditures as set forth in Sections 29.008 and 29.0085, Florida Statutes.

Signature: Elissa Nagy
Phone Number: 772-226-1570



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

Name and Title:

Date:

Elissa Nagy, Finance Director
1/24/2020