

**THE GOVERNING BOARD OF THE
ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ANNUAL INDEPENDENT FINANCIAL AUDITING SERVICES
REQUEST FOR PROPOSALS 33063**

The Governing Board of the St. Johns River Water Management District (the “District”), requests that interested parties respond to the solicitation below by 2:00 p.m., June 4, 2018. Further information is available through Onvia DemandStar at *Demandstar.com* [(800) 711-1712], Vendor Registry at *Vendorregistry.com*, or the District’s website at *sjrwm.com*. Solicitation packages may be obtained from Onvia DemandStar, Vendor Registry, or the District by calling or emailing Wendy Cox, Procurement Director, at 386-329-4118 or wcox@sjrwm.com. Responses will be opened in the Procurement Conference Room, Administration Building, Palatka Headquarters, 4049 Reid Street, Palatka, FL 32177.

Pursuant to §218.39, Fla. Stat., the District is requesting proposals from qualified certified public accounting firms for the audit of the District’s financial statements and single audits for the current fiscal year (ending September 30, 2018) and the next two fiscal year periods (10/1/18 – 9/30/19 and 10/1/19 – 9/30/20). The contract also includes options to renew the Agreement for two additional one-year terms.

The Office of Financial Services is currently preparing for the upcoming Fiscal Year 2017 – 2018 audit. The estimated budget for the project is \$70,000.00 for the initial contract period.

Special accommodations for disabilities may be requested through Wendy Cox, Procurement Director, at 386-329-4118 or by calling (800) 955-8771 (TTY), at least five business days before the date needed.

The District’s Evaluation Committee will meet at District headquarters at 4049 Reid Street, Palatka, Florida 32177-2571, to evaluate and rank Proposals as follows:

- 1:30 p.m., June 11, 2018, to
 - Discuss the responses
 - Finalize the initial ranking and determine a shortlist of Respondents and/or
 - Decide if oral presentations (by some or all of the Respondents) are necessary to assist in facilitating the evaluation process in determining a final recommendation and discuss negotiation strategies
- 10:00 a.m., June 13, 2018, to
 - Conduct oral presentations, if needed, at the District’s headquarters, immediately followed by an evaluation meeting to establish the final rankings
 - Respondents selected for oral presentations will be notified in advance of the time established for their presentation
 - If oral presentations are not required the District will commence negotiations with the top-ranked Respondent (based on initial rankings)
- July 10, 2018, Board consideration for award recommendation
- 10:00 a.m., July 17, 2018 to
 - Negotiate final details and costs with the top-ranked Respondent

Special accommodations for disabilities may be requested through Wendy Cox, or by calling (800) 955-8771 (TTY), at least five business days before the date needed.

INSTRUCTIONS TO RESPONDENTS - 3 -

1. DEFINITIONS - 3 -
2. CONTRACT ADMINISTRATION - 3 -
3. WHERE TO DELIVER PROPOSAL - 3 -
4. OPENING OF PROPOSALS - 3 -
5. PREPARATION AND ORGANIZATION OF PROPOSAL DOCUMENTS - 4 -
6. INQUIRIES AND ADDENDA - 5 -
7. BUDGET - 5 -
8. MINIMUM QUALIFICATIONS - 6 -
9. PROPOSAL GUARANTY - 6 -
10. SUBCONTRACTS - 6 -
11. SIGNATURE AND CERTIFICATION REQUIREMENTS - 6 -
12. DISQUALIFICATION OF RESPONDENTS - 6 -
13. REJECTION OF PROPOSAL - 7 -
14. WITHDRAWAL OF PROPOSAL - 7 -
15. EVALUATION AND AWARD PROCEDURES - 7 -
16. EVALUATION CRITERIA - 9 -
17. EXECUTION OF AGREEMENT - 9 -
18. EXAMINATION OF AGREEMENT DOCUMENTS AND WORK AREA - 10 -
19. DIVERSITY - 10 -
20. FLORIDA SALES TAX - 10 -
21. PUBLIC ENTITY CRIMES/DISCRIMINATORY VENDORS - 10 -
22. USE BY OTHER FLORIDA GOVERNMENTAL ENTITIES - 10 -
23. NOTICES AND SERVICES THEREOF - 11 -
24. PROTEST PROCEDURES - 11 -

FORMS - 12 -

- PROPOSAL FORM - 12 -
- PROPOSED SUBCONTRACTORS - 15 -
- CERTIFICATE AS TO CORPORATION - 16 -
- AFFIDAVIT AS TO NON-COLLUSION AND CERTIFICATION OF MATERIAL
CONFORMANCE WITH SPECIFICATIONS - 17 -
- QUALIFICATIONS DOCUMENTATION - 18 -
- DRUG-FREE WORKPLACE FORM - 21 -
- NO RESPONSE FORM - 22 -
- AGREEMENT - 23 -

INSTRUCTIONS TO RESPONDENTS

1. DEFINITIONS

The definitions of capitalized terms used in this solicitation that are not otherwise defined herein can be found in the sample contract document (the “Agreement”) that is at the end of these instructions. The Agreement includes these Instructions to Respondents, any addenda published by the District, the proposal provided by Respondent (the “Proposal”), and all required certifications and affidavits.

2. CONTRACT ADMINISTRATION

All inquiries related to this solicitation may only be directed to the Procurement Director:

Wendy Cox, Procurement Director
 Phone: 386-329-4118
 Fax: 386-329-4546
 Email: wcox@sjrwmd.com

Between the release of this solicitation and the posting of the notice of intended decision, Respondents to this solicitation or persons acting on their behalf may not contact any employee or officer of the District concerning any aspect of this solicitation, except the procurement employee listed above. Violation of this provision is grounds for rejecting a response.

3. WHERE TO DELIVER PROPOSAL

The Proposal must be submitted in a sealed envelope to:

Wendy Cox, Procurement Director
 Attn: Office of Financial Services
 St. Johns River Water Management District
 4049 Reid St, Palatka, FL 32177-2571

Respondents must clearly label the Proposal envelope with **large bold, and/or colored lettering (place label on inner envelope if double sealed)** as follows:

SEALED PROPOSAL — DO NOT OPEN
 Respondent’s Name: _____
 Request for Proposals: 33063
 Opening Time: 2:00 p.m.
 Opening Date: June 4, 2018

Please note that the United States Postal Service does not deliver regular mail or express mail to the above address. The District’s experience is that Federal Express and United Parcel Service will.

4. OPENING OF PROPOSALS

Respondents or their authorized agents are invited to attend the opening of the Proposals at the following time and place:

Wendy Cox, Procurement Director
 St. Johns River Water Management District Headquarters
 4049 Reid Street, Palatka, Florida 32177-2571

The Florida Public Records Act, §119.071(1)(b), Fla. Stat., exempts sealed Proposals from inspection and copying until such time as the District provides notice of an intended decision pursuant to

§120.57(3)(a), Fla. Stat., or until 30 days after opening of Proposals, whichever is earlier. This exemption is not waived by the public opening of the Proposals.

Unless otherwise exempt, Respondent's Proposal is a public record subject to disclosure upon expiration of the above exemption period. If any information submitted with the Proposal is a trade secret as defined in §812.081, Fla. Stat., and exempt from disclosure pursuant to §815.04, Fla. Stat., Respondent must clearly identify any such material as "CONFIDENTIAL TRADE SECRET" in its Proposal and explain the basis for such exemption. The District reserves the right, in its sole judgment and discretion, to reject a Proposal for excessive or unwarranted assertion of trade secret confidentiality and return the Proposal to Respondent.

5. PREPARATION AND ORGANIZATION OF PROPOSAL DOCUMENTS

Respondent must submit its Proposal in "digital" format. Instructions for submitting are provided below.

1. Respondent is responsible for providing evaluative documentation that it possesses the background and qualifications necessary to perform the work identified in the statement of work. Respondents shall provide the following information in their Proposal under the tabs identified below (responses to the forms can be submitted on reproduced copies):

Tab 1: Organization Profile and Ability of Personnel:

- a) Organizational Structure
- b) Copy of Certified Public Accountant (CPA) License(s)
- c) Documentation to conduct audits per Florida Board of Accountancy (FBOA)
- d) Documentation of continuing education credit for key personnel
- e) Documentation of a quality control review within past three years
- f) Independence statement per *Government Finance Officers Association (GFOA) Handbook*
- g) Proposed Subcontractors
- h) Certificate as to Corporation Form
- i) Affidavit as to Non-Collusion and Certification of Material Conformance with Specifications

Tab 2: Technical and Management Approach

- a) Statement of Objectives
- b) Methodology and rationale for work

Tab 3: Significant Engagements of a similar nature (financial audits for public entities)

- a) Qualifications Documentation Form
- b) List of significant engagements
- c) Additional documentation of experience

Tab 4: Cost Effectiveness

- a) Proposal Form
 - b) Cost Schedule
 - c) Cost Proposal details
2. Respondent must follow all procedures for electronic submission or the Respondent's Proposal may be determined as "non-responsive" and rejected.
 3. Unless directed otherwise, all information required by the solicitation, including the forms listed above must be completed (typed or handwritten) and included in the submission in electronic format (forms must be completed and converted/scanned to PDF format (Adobe).

4. All of the forms in the Request for Proposals package are available upon request in Microsoft® Word to aid the Respondent in submitting its Proposal in electronic format.
5. The file-naming conventions for the Proposal shall include:
 - a) Proposal submittal: RFP # Respondent's name (abbreviated) Due Date
(Example: RFP _____ ABC Company 09-30-17)
6. The Proposal submittal must include a separator page between each "Tabbed" section:
 - a) Example: Tab 1 – Organizational Profile and Ability of Personnel; Tab 2 – Technical and Management Approach, etc.
7. All electronically submitted files shall be saved to a single CD or pin/thumb/jump drive. The CD or pin/thumb/jump drive MUST be placed in a sealed envelope pursuant to the instructions under Item 3 for sealed responses – DO NOT SUBMIT YOUR RESPONSE BY EMAIL — THIS WILL RESULT IN THE SUBMITTAL BEING REJECTED AS NON-RESPONSIVE.

If you need assistance or have any questions about the format, please email or call Wendy Cox at wcox@sjrwmd.com or 386-329-4118.

In the event you decline to submit a Proposal, the District would appreciate submittal of the "No Response Form" provided at the end of the "FORMS" section to describe the reason for not submitting a Proposal.

6. INQUIRIES AND ADDENDA

District staff are not authorized to orally interpret the meaning of the specifications or other Agreement documents, or correct any apparent ambiguity, inconsistency, or error therein. In order to be binding upon the District, the interpretation or correction must be given by the Procurement Specialist and must be in writing. The Procurement Specialist may orally explain the District's procedures and assist Respondents in referring to any applicable provision in the Request for Proposals documents, but the Respondent is ultimately responsible for submitting the Proposal in the appropriate form and in accordance with written procedures.

Every request for a written interpretation or correction must be received at least nine days prior to opening of Proposals in order to be considered. Requests may be submitted by fax at 386-329-4546 or by email at wcox@sjrwmd.com. Interpretations, corrections, and supplemental instructions will be communicated by written addenda to this solicitation posted by Onvia DemandStar and Vendor Registry to all prospective Respondents (at the respective addresses furnished for such purposes) no later than five days before the opening of Proposals.

Submission of a Proposal constitutes acknowledgment of receipt of all addenda. Proposals will be construed as though all addenda had been received. Failure of the Respondent to receive any addenda does not relieve Respondent from any and all obligations under the Proposal, as submitted. All addenda become part of the Agreement.

7. BUDGET

The estimated budget for the Work is \$70,000.00 per year. The above amount is an estimate only and does not limit the District in awarding the Agreement. Respondents are cautioned to not make any assumptions from the budget estimate about the total funds available for the Work. The District retains the right to adjust the estimated budget in awarding the Agreement. The District also reserves the right to reject all Proposals if subsequent negotiations with qualified Respondents result in costs over this estimated budget amount. In addition, the District reserves the right to increase, decrease, or delete any class, item, or part of the Work in order to reduce costs for any reason. The District may discuss alternatives for reducing the cost of the Work with Respondents and make such modifications as it determines to be in its best interest.

8. MINIMUM QUALIFICATIONS

The minimum requirements necessary to meet the qualifications for this solicitation are listed below. Place documentation to support these requirements Tab 1 of the Proposal response.

- a. Respondent shall be duly licensed under chapter 473, Fla. Stat., as a certified public accountant, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy (FBOA). Submit copy of license with proposal and documentation of qualifications to conduct audits per FBOA.
- b. Respondent shall provide documentation to support adequate continuing professional education completed by key personnel.
- c. Respondent shall provide documentation that shows a quality control review was performed within the past three years.
- d. A statement from the Respondent that it meets the appropriate criteria for independence pursuant to the *Government Finance Officers Association (GFOA) Handbook*.

Irrespective of the minimum qualifications stated above, the District may make such investigations as it deems necessary to determine the ability of the Respondent to perform the Work. The District reserves the right to reject any Proposal if the evidence submitted by such Respondent and/or the District's independent investigation of such Respondent fails to satisfy the District that such Respondent is properly qualified to carry out the obligations of the Agreement and complete the Work in a manner acceptable to the District within the time period specified.

9. PROPOSAL GUARANTY

For the purposes of this Proposal, a Proposal guaranty is not required.

10. SUBCONTRACTS

Respondent must identify all portions of the Work Respondent intends to perform through subcontractors for each portion of the Work exceeding 15% of the Work on the attached "Proposed Subcontractors" form. Respondent must submit with its Proposal a list of all known subcontractors who will be paid more than 15% of the Work. Acceptance of the Proposal does not constitute approval of the subcontractors identified with the Proposal.

11. SIGNATURE AND CERTIFICATION REQUIREMENTS

An individual submitting a Proposal must sign his/her name therein and state his/her address and the name and address of every other person interested in the Proposal as principal. If a firm or partnership submits the Proposal, state the name and address of each member of the firm or partnership. If a corporation submits the Proposal, an authorized officer or agent must sign the Proposal, subscribing the name of the corporation with his or her own name and affixing the corporate seal. Such officer or agent must also provide the name of the state under which the corporation is chartered, and the names and business addresses of the President, Secretary, and Treasurer. Corporations chartered in states other than Florida must submit evidence of registration with the Florida Secretary of State for doing business in the State of Florida. Respondent must certify that all persons or entities having an interest as principal in the Proposal or in substantial performance of the Work have been identified in the Proposal forms.

12. DISQUALIFICATION OF RESPONDENTS

Any of the following causes will be considered as sufficient grounds for disqualification of a Respondent and rejection of the Proposal:

- a. Contacting a District employee or officer other than the procurement employee named in this solicitation about any aspect of this solicitation before the notice of intended decision is posted.

- b. Submission of more than one Proposal for the same subject matter by an individual, firm, partnership, or corporation under the same or different names;
- c. Evidence of collusion among Respondents;
- d. Submission of materially false information with the Proposal;
- e. Information gained through checking of references or other sources which indicates that Respondent may not successfully perform the Work;
- f. Respondent is failing to adequately perform on any existing contract with the District;
- g. Respondent has defaulted on a previous contract with the District;
- h. The evidence submitted by Respondent, or the District's investigation of Respondent, fails to satisfy the District that Respondent is properly qualified to carry out the obligations of the Agreement in a manner acceptable to the District and within the time period specified;
- i. Any other cause that is sufficient to raise doubt regarding the ability of a Respondent to perform the Work in a manner that meets the District's objectives for the Work.

13. REJECTION OF PROPOSAL

Proposals must be delivered to the specified location and received before the Proposal opening in order to be considered. Untimely Proposals will be returned to the Respondent unopened. Proposals will be considered irregular and may be rejected if they show material omissions, alterations of form, additions not called for, conditions, limitations, or other material irregularities. The District may consider incomplete any Proposal not prepared and submitted in accordance with the provisions specified herein, and reserves the right to waive any minor deviations or irregularities in an otherwise valid Proposal.

The District reserves the right to reject any and all Proposals and cancel this request for qualifications when it determines, in its sole judgment and discretion, that it is not in its best interest to award the agreement.

14. WITHDRAWAL OF PROPOSAL

Respondent may withdraw its Proposal if it submits such a written request to the District prior to the designated date and hour of opening of Proposals. Respondent may be permitted to withdraw its Proposal no later than 72 hours after the Proposal opening for good cause, as determined by the District in its sole judgment and discretion.

15. EVALUATION AND AWARD PROCEDURES

- a. Proposals will be evaluated by a staff evaluation committee based upon the criteria and weighting set forth in "EVALUATION CRITERIA." The committee members will meet at District headquarters or other location as appropriate to discuss the Proposals and their individual evaluations. Each committee member completes a paper or electronic evaluation form, from which the overall ranking of Proposals is compiled. Evaluation forms may be submitted at or subsequent to the evaluation committee meeting. If it is determined that it will assist the committee's evaluation for some or all Respondents to make an oral presentation, such presentations will be scheduled at District headquarters or other location as appropriate.
- b. Section 286.0113, Fla. Stat., exempts from being open to the public, any portion of a meeting at which: (1) a negotiation with a Respondent is conducted pursuant to a competitive solicitation; (2) a Respondent makes an oral presentation as part of a competitive solicitation; (3) a Respondent answers questions as part of a competitive solicitation; or (4) negotiation strategies are discussed. Also, recordings of, and any records presented at, the exempt meeting are exempt from §119.07(1) and §24(a), Art. I of the State Constitution (Public Records) until such time as the District provides notice of an intended decision or until 30 days after opening the Proposals or final replies, whichever

occurs earlier. A complete recording shall be made of any portion of an exempt meeting. No portion of the exempt meeting may be held off the record.

- c. Pursuant to §286.0113 Fla. Stat., if the District rejects all Proposals and concurrently provides notice of its intent to reissue the competitive solicitation, the recording and any records presented at any exempt meeting shall remain exempt from §119.07(1) and §24(a), Art. I of the State Constitution (Public Records) until such time as the District provides notice of an intended decision concerning the reissued competitive solicitation or until the District withdraws the reissued competitive solicitation. A recording and any records presented at an exempt meeting are not exempt for longer than 12 months after the initial District notice rejecting all Proposals.
- d. Following the evaluation process, contract negotiations will commence with the Respondent submitting the highest-ranked Proposal. If negotiations fail with the highest-ranked Respondent, negotiations will proceed with the next highest-ranked Respondent, and so forth.
- e. Following the evaluation process, the District will submit the final ranking of Submittals to the Governing Board for approval, except for those instances in which the authority to approve and execute the Agreement has been delegated by the Governing Board to the Executive Director, or designee. All Respondents will be notified in writing of the evaluation committee's final ranking of Submittals.
- f. The committee will meet to evaluate and rank the Proposals in the location(s), time(s) and date(s), stated at the beginning of this Request for Proposals package.
- g. The Agreement will be awarded to the Respondent having the highest ranked Proposal, which successfully concludes negotiations with the District (the "Successful Respondent"). The Agreement may be modified based on the District's acceptance of any alternatives listed in the Proposal that the District deems in its best interest.
- h. If two or more Proposals are equal in all respects, the Agreement will be awarded as follows: (1) to the Respondent that certifies compliance with §287.087, Fla. Stat., via the Drug-Free Workplace Form; (2) to a Respondent university in the State University System pursuant to §373.63, Fla. Stat.; or (3) by lot.
- i. In the event the Successful Respondent fails to enter into the Agreement or the Agreement with said Respondent is terminated within 90 days of the effective date, the District reserves the right to negotiate with the other respondents in ranked order, if available, and award an Agreement.
- j. All Respondents will be notified of the District's intent to award or decision to award the Agreement. For the purpose of filing a protest under §120.57(3), Fla. Stat., the time period will commence as provided in "NOTICES AND SERVICES THEREOF."

16. EVALUATION CRITERIA

Responses shall include information or documentation regarding, and will be evaluated using, the evaluation criteria set forth below. The evaluation rating scale is as follows:

More than adequate.....8 – 10 Less than adequate 1 – 4
 Adequate.....5 – 7 Not covered in submittal 0

Criteria Note: If the Evaluation Committee determines that the written submittals are sufficient to finalize its rankings of the Respondents, then oral presentations will not be required and the total scores for the written submittals will be used to determine the rankings.	Weight	Written Submittal Raw Score	Written Submittal Weighted Total	Oral Presentation Raw Score	Oral Presentation Weighted Score
1 Organization Profile and Ability of Personnel Qualifications of the Respondent and its staff, ability to furnish the required services, and ability to maintain the quality of staff over the life of the Agreement	30%				
2 Technical and Management Approach Understanding of the Requested Statement of Work Proposed engagement management plan, including: <ul style="list-style-type: none"> • Staffing assignments • Sampling techniques • Quality assurance and control methods • Analytical and compliance testing procedures 	30%				
3 Significant Engagements of a similar nature (financial audits for public entities) <ul style="list-style-type: none"> • Qualifications Documentation • Past experience and performance on similar public entity engagements 	15%				
4 Cost Effectiveness The responsive and responsible Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses will be scored proportionately using the following formula: Multiply the lowest cost by 10, divide that amount by the other proposed amounts to determine the Cost Effectiveness score for each Respondent.	25%				
SUBTOTAL (Written Submittal and Oral Presentation)	100%				
WEIGHTED MULTIPLIER			x 80%		x 20%
WEIGHTED SUBTOTAL (Written Submittal and Oral Presentation)					
WEIGHTED SUBTOTAL (Written Submittal Score)					
TOTAL (Weighted Subtotal of both the Written Submittal and Oral Presentation)					
TOTAL	100%				

17. EXECUTION OF AGREEMENT

Submittal of a Proposal binds the Successful Respondent to perform the Work upon acceptance of the Proposal and execution of the Agreement by the District.

Unless all Proposals are rejected, a contract substantially in the form included in these documents will be provided to the Successful Respondent, who must execute and return the Agreement to the District within ten days of the date of receipt, along with the following:

- a. A completed Internal Revenue Service Form W-9;
- b. Satisfactory evidence of all required insurance coverage;
- c. Proof satisfactory to the District of the authority of the person or persons executing the Agreement on behalf of Respondent;
- d. All other information and documentation required by the Agreement.

The District will not execute the Agreement until the above documents have been executed and delivered to the District. The Agreement will not be binding until executed by the District. A copy of the fully executed Agreement will be delivered to the Successful Respondent. The District reserves the right to cancel award of the Agreement without liability at any time before the Agreement has been fully executed by all parties and delivered to the Successful Respondent.

Failure upon the part of the Successful Respondent to execute the Agreement or timely submit the required evidence of insurance coverage, or any other matter required by the Agreement, will be just cause, if the District so elects, for the recommended award to be annulled. In such event, the District will be entitled to the full amount of the Proposal guaranty, not as a penalty, but in liquidation of and compensation for damages sustained.

18. EXAMINATION OF AGREEMENT DOCUMENTS AND WORK AREA

Respondent is solely responsible for being fully informed of the conditions under which the Work is to be performed in relation to existing conditions. Respondent is responsible for carefully examining the general area of the Work, the requirements of the drawings and other contract documents related to the Work, the time in which the Work must be completed, and any other details of the Work. Respondent must satisfy itself from its own personal knowledge and experience or professional advice as to the character of the Work, the conditions and materials to be encountered, the character, quality, and quantities of the Work, and any other conditions affecting the Work, including surrounding land.

Failure to satisfy the obligations of this paragraph will not relieve a Successful Respondent of its obligation to furnish all material, equipment, and labor necessary to perform the Agreement and to complete the Work for the consideration set forth in its Proposal. Any such failure will not be sufficient cause to submit a claim for additional compensation.

No verbal agreement or conversation with any District officer, agent or employee, either before or after the execution of the Agreement, will affect or modify any of its terms.

19. DIVERSITY

The District is committed to the opportunity for diversity in the award and performance of all procurement activities. The District encourages its Prime Respondents to make a good faith effort to ensure that women and minority-owned business enterprises (W/MBE) are given the opportunity for maximum participation as second and lower tier participants. The District will assist Respondents by sharing information on W/MBEs to encourage their participation.

20. FLORIDA SALES TAX

The District is exempt from payment of State of Florida sales tax pursuant to §212.08(6), Fla. Stat. Any tangible personal property that is the subject of this Request for Proposals is intended to remain tangible personal property and not become part of a public work owned by the District.

21. PUBLIC ENTITY CRIMES/DISCRIMINATORY VENDORS

In accordance with §287.133 and §287.134, Fla. Stat., a person or affiliate who has been placed on the convicted or discriminatory vendor lists following a conviction for a public entity crime or placement on the discriminatory vendor list 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 §287.017 for CATEGORY TWO (\$35,000) for a period of 36 months following the date of being placed on the convicted or discriminatory vendor lists.

22. USE BY OTHER FLORIDA GOVERNMENTAL ENTITIES

Respondent may provide services to other State of Florida governmental entities pursuant to the terms and conditions of the Agreement. These governmental entities include other water management districts, state of Florida agencies (including members of the state university system and community college

system), counties, school boards, municipalities, special districts, and other local public agencies or authorities. References to the St. Johns River Water Management District in the Agreement will be replaced with the purchasing entity and the District will not be a party to any other governmental entity's agreement to purchase. Nor will the District be responsible for payment for any goods or services delivered or performed for any other governmental entity that utilizes Respondent pursuant to this paragraph.

23. NOTICES AND SERVICES THEREOF

The District will publish notice of specifications and criteria, including addenda, intended agency decisions, or other matters pertinent to this solicitation on Onvia DemandStar at *DemandStar.com* and Vendor Registry at *vendorregistry.com*. Onvia DemandStar and Vendor Registry may also be accessed through the District's web site at *sjrwmd.com*. In addition, the District will post notices of intended agency decisions at the District's headquarters, 4049 Reid Street, Palatka, Florida, Administration Building, Procurement Bulletin Board, on the date the publication is posted on Onvia DemandStar.

Notices that are posted on Onvia DemandStar and Vendor Registry are deemed received at 8:00 a.m. on the next business day following the date posted. Notices that are posted at the District's Procurement Bulletin Board are deemed received at 8:00 a.m. on the next business day following the date of posting. Notices will be posted for a minimum of 72 hours following the time at which they are deemed received. The time period for filing a Notice of Protest pursuant to §120.57(3), Fla. Stat., and Rule 28-110.003, Fla. Admin. Code, commences at the time notices are deemed received.

As a courtesy to Respondents, the District may send copies of the notices of intended agency decisions via email or facsimile to Respondent. These courtesy communications neither constitute official notice nor vary the times of receipt set forth above.

24. PROTEST PROCEDURES

Pursuant to §120.57(3), Fla. Stat., and Rule 28-110.003, Fla. Admin. Code, any person adversely affected by the procurement methodology described herein, or the specifications or criteria, including addenda, must file a Notice of Protest within 72 hours after receipt of the solicitation documents or addenda.

Pursuant to §120.57(3), Fla. Stat., and Rule 28-110.003, Fla. Admin. Code, any person adversely affected by a District decision or intended decision to award a contract, or to reject all bids, proposals, or qualifications, must file a Notice of Protest within 72 hours after receipt of the decision or intended decision. Pursuant to §287.042(2)(c), Fla. Stat., any person who files an action protesting the decision or intended decision must post with the District Clerk at the time of filing the formal written protest a bond, cashier's check, or money order made payable to the St. Johns River Water Management District in an amount equal to one percent (1%) of the District's estimated contract amount.

Pursuant to §120.57(3), Fla. Stat., and Rule 28-110.004, Fla. Admin. Code, the protester must also file with the District Clerk a Formal Written Protest within ten days after the date the Notice of Protest is filed with the District. The Formal Written Protest must state with particularity the facts and law upon which the protest is based.

No additional time will be added for mailing. All filings must comply with Rule 28-106.104, Fla. Admin. Code, and must be addressed to and received by the District Clerk at the District Headquarters in Palatka, Florida within the prescribed time periods. The District will not accept as filed any electronically transmitted facsimile pleadings, petitions, Notice of Protest or other documents. Failure to file a protest within the time prescribed in §120.57(3), Fla. Stat., or failure to post the bond or other security required by law within the time allowed for filing a bond will constitute a waiver of proceedings under chapter 120, Fla. Stat. Mediation under §120.573, Fla. Stat., is not available.

FORMS
PROPOSAL FORM

Include this form in the response under Tab 4

RESPONDENT:

The undersigned, as Respondent, hereby declares and certifies that the only person(s) or entities interested in this proposal as principal(s), or as persons or entities who are not principal(s) of the Respondent but are substantially involved in performance of the Work, is or are named herein, and that no person other than herein mentioned has any interest in this proposal or in the Agreement to be entered into; that this proposal is made without connection with any other person, company, or parties making a proposal; and that this proposal is in all respects fair and in good faith without collusion or fraud.

Respondent represents to the District that, except as may be disclosed in an addendum hereto, no officer, employee or agent of the District has any interest, either directly or indirectly, in the business of Respondent to be conducted under the Agreement, and that no such person shall have any such interest at any time during the term of the Agreement, should it be awarded to Respondent.

Respondent further declares that it has examined the Agreement and informed itself fully in regard to all conditions pertaining to this solicitation; it has examined the specifications for the Work and any other Agreement documents relative thereto; it has read all of the addenda furnished prior to the proposal opening, as acknowledged below; and has otherwise satisfied itself that it is fully informed relative to the Work to be performed.

Respondent agrees that if its proposal is accepted, Respondent shall contract with the District in the form of the attached Agreement, and shall furnish everything necessary to complete the Work in accordance with the time for completion specified in the Agreement, and shall furnish the required evidence of the specified insurance.

Acknowledgment is hereby made of the following addenda (identified by number) received:

Addendum No.	Date	Addendum No.	Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Respondent (firm name) _____
Date

Address

Email address

Signature _____
Telephone number

Typed name and title _____
Fax number

COST SCHEDULE

Include this form in the response under Tab 4

Proposal to be opened at 2:00 p.m., June 4, 2018.

To: ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

In accordance with the advertisement requesting proposals for the Annual Independent Financial Auditing Services, subject to the terms and conditions of the Agreement, the undersigned proposes to perform the Work for the price contained in the following schedule (fill in all blanks). If said proposal exceeds the estimated amount previously provided, the District expressly reserves the right to increase, decrease, or delete any class, item, or part of the Work, as may be determined by the District.

Respondents are reminded to refer to "PREPARATION AND ORGANIZATION OF PROPOSAL DOCUMENTS" for information to be included with the proposal package.

DOCUMENTATION CHECKLIST:

Tab 1 – Organization Profile and Ability of Personnel:

- Organizational Structure
- Copy of certified public accountant (CPA) License(s)
- Documentation to conduct audits per Florida Board of Accountancy (FBOA)
- Documentation of continuing education credit for key personnel
- Documentation of a quality control review within past three years
- Independence statement per *Government Finance Officers Association (GFOA) Handbook*
- Proposed Subcontractors
- Certificate as to Corporation
- Non-collusion Affidavit

Tab 2 – Technical and Management Approach:

- Statement of Objectives
- Methodology and rationale for work

Tab 3 – Significant Engagements of a similar nature (financial audits for public entities):

- Qualifications Documentation
- List of similar engagements
- Documentation of experience

Tab 4 – Cost Effectiveness:

- Proposal Form
- Cost Schedule
- Cost Proposal details

NOTE: The above list is provided to assist Respondents in coordinating their proposals and does not relieve Respondents from ensuring that their proposals are complete including all documentation and required forms, statements, etc.

The proposal will be awarded to the Respondent having the highest ranked proposal, which successfully concludes negotiations with the District.

COST SCHEDULE (continued)

Include this form in the response under Tab 4

Total Proposed Cost for FY2017-2018 Engagement: \$ _____ *

Total Proposed Cost in words: _____

(*Provide task oriented Itemized Budget and fee schedule with Proposal)

Pursuant to §287.084(2) Fla. Stat., a vendor whose principal place of business is outside the State of Florida must accompany any written bid, proposal, or reply documents with a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that state to its own business entities whose principal places of business are in that foreign state in the letting of any or all public contracts.

I HEREBY ACKNOWLEDGE, as Respondent's authorized representative, that I have fully read and understand all terms and conditions as set forth in this proposal and upon award of such proposal, shall fully comply with such terms and conditions.

Date

Respondent (firm name)

Address

E-mail address

Signature

Telephone number

Typed name and title

Fax number

PROPOSED SUBCONTRACTORS

Include this form in the response under Tab 1

Respondent must identify all portions of the Work Respondent intends to perform through subcontractors.

1. Name and address of subcontractor: _____

Description of work: _____

Estimated value of Work: _____

2. Name and address of subcontractor: _____

Description of work: _____

Estimated value of Work: _____

3. Name and address of subcontractor: _____

Description of work: _____

Estimated value of Work: _____

4. Name and address of subcontractor: _____

Description of work: _____

Estimated value of Work: _____

5. Name and address of subcontractor: _____

Description of work: _____

Estimated value of Work: _____

6. Name and address of subcontractor: _____

Description of work: _____

Estimated value of Work: _____

CERTIFICATE AS TO CORPORATION

Include this form in the response under Tab 1

The below Corporation is organized under the laws of the State of _____; is authorized by law to respond to this Request for Proposals and perform all work and furnish materials and equipment required under the Agreement, and is authorized to do business in the state of Florida.

Corporation name: _____

Address: _____

Registration No.: _____

Registered Agent: _____

By: _____

(Official title)

(Affix corporate seal)

Attest: _____

(Secretary)

The full names and business or residence addresses of persons or firms interested in the foregoing proposal as principals or officers of Respondent are as follows (specifically include the President, Secretary, and Treasurer and state the corporate office held of all other individuals listed):

Identify any parent, subsidiary, or sister corporations involving the same or substantially the same officers and directors that will or may be involved in performance of the Project, and provide the same information requested above on a photocopy of this form.

If applicable, attach a copy of a certificate to do business in the state of Florida, or a copy of the application that has been accepted by the state of Florida to do business in the state of Florida, for the Respondent and/or all out-of-state corporations that are listed pursuant to this form.

AFFIDAVIT AS TO NON-COLLUSION AND CERTIFICATION OF MATERIAL CONFORMANCE WITH SPECIFICATIONS

Include this form in the response under Tab 1

STATE OF _____

COUNTY OF _____

I, the undersigned, _____ being first duly sworn, depose and say that:

1. I am the owner or duly authorized officer, representative, or agent of:

_____ the Respondent that has submitted the attached proposal.

2. The attached proposal is genuine. It is not a collusive or sham proposal.

3. I am fully informed respecting the preparation and contents of, and knowledgeable of all pertinent circumstances respecting the attached proposal.

4. Neither Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Respondent, firm, or person to submit a collusive or sham proposal in connection with the Agreement for which the attached proposal has been submitted, or to refrain from proposing in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement, collusion, communication, or conference with any other Respondent, firm, or person to fix the price or prices in the attached proposal of any other Respondent, or to fix any overhead, profit, or cost element of the proposal prices or the proposal price of any other Respondent, or to secure through collusion, conspiracy, connivance, or unlawful agreement any advantage against the District or any other person interested in the proposed Agreement.

5. The price(s) quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Respondent or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

6. No official or other officer or employee of the District, whose salary or compensation is payable in whole or in part by the District, is directly or indirectly interested in this proposal, or in the supplies, materials, equipment, work, or labor to which it relates, or in any of the profits therefrom.

7. Any materials and equipment proposed to be supplied in fulfillment of the Agreement to be awarded conform in all respects to the specifications thereof. Further, the proposed materials and equipment will perform the intended function in a manner acceptable and suitable for the intended purposes of the District.

Signature: _____

Title: _____

Subscribed and sworn to before me this _____ day of _____, 20 ____.

Notary Public, state of _____ at Large

My commission expires:

(SEAL)

QUALIFICATIONS DOCUMENTATION

Include this form in the response under Tab 3

As part of the proposal, Respondent shall complete the following so that the District can determine Respondent's ability, experience, and facilities for performing the Work.

Name of Respondent: _____

Respondent's tax identification No.: _____

Year company was organized/formed: _____

Number of years Respondent has been engaged in business under the present firm or trade name: _____

Total number of years Respondent has experience in similar financial audits for public entities as described in the INSTRUCTIONS TO RESPONDENTS: _____

Has Respondent previously been engaged in the same or similar business under another firm or trade name? If so, please describe each such instance.

Has Respondent ever been adjudicated bankrupt, initiated bankruptcy, or been the subject of bankruptcy proceedings on behalf of the current entity submitting this proposal or a prior entity that Respondent substantially operated or controlled? If yes, please describe the nature and result of those proceedings and the entity involved.

Describe the background/experience of the person or persons who will be primarily responsible for directing the Work that will be performed pursuant to this proposal. This inquiry is intended to encompass the project manager and/or superintendent who will be engaged on a daily basis in directing performance of the Work.

SIGNIFICANT ENGAGEMENTS OF A SIMILAR NATURE FORM

Include this form in the response under Tab 3

Note: Similar engagements provided by Respondent will also be used to confirm client references.

Similar Completed Engagement 1:

Public entity: _____

Current contact person at entity: _____

Address of entity: _____

Telephone: _____ Fax: _____ Email: _____

Name of Engagement: _____

Description: _____

Engagement value: _____

Start date: _____ Completion date: _____
(month/year) (month/year)

Names of personnel assigned to engagement:

Project manager: _____

Others: _____

Similar Completed Engagement 2:

Public entity: _____

Current contact person at entity: _____

Address of entity: _____

Telephone: _____ Fax: _____ Email: _____

Name of Engagement: _____

Description: _____

Engagement value: _____

Start date: _____ Completion date: _____
(month/year) (month/year)

Names of personnel assigned to engagement:

Project manager: _____

Others: _____

Similar Completed Engagement 3:

Public entity: _____

Current contact person at entity: _____

Address of entity: _____

Telephone: _____ Fax: _____ Email: _____

Name of Engagement: _____

Description: _____

Engagement value: _____

Start date: _____ Completion date: _____
(month/year) (month/year)

Names of personnel assigned to engagement:

Project manager: _____

Others: _____

Include additional similar completed engagements if needed.

DRUG-FREE WORKPLACE FORM

This form required only in the event of a tie response

The Respondent, (business name) _____, in accordance with §287.087, Fla. Stat., hereby certifies that Respondent does the following:

1. Informs 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
2. Publishes a statement notifying employees that
 - a. 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 its employees for violations of such prohibition.
 - b. as a condition of working on the contractual services that are the subject of this solicitation, 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, Fla. Stat., or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five days after such conviction.
3. Gives each employee engaged in providing the contractual services that are the subject of this solicitation a copy of the statement specified in paragraph 2, above.
4. Imposes 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 convicted of a violation listed in sub-paragraph 2.b., above.
5. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of §287.087, Fla. Stat.

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

By: _____

Title: _____

Date: _____/

NO RESPONSE FORM
ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
REQUEST FOR PROPOSALS 33063, ANNUAL INDEPENDENT FINANCIAL AUDITING
SERVICES

Your reasons for not responding to this Request for Proposals are valuable to the St. Johns River Water Management District's procurement process. Please complete this form and return it to the Office of Procurement Services no later than the date set for receipt of proposals. Thank you for your cooperation.

Please check (as applicable):

- Specifications too "general" (explain below)
- Insufficient time to respond to the Invitation for Bids
- Do not provide this type of work for this project
- Schedule would not permit us to perform
- Unable to meet bid specifications
- Specifications unclear (explain below)
- Disagree with solicitation or Agreement terms and conditions (explain below)
- Other (specify below)

Remarks: _____

DATE _____

RESPONDENT (FIRM NAME) _____

ADDRESS _____

E-MAIL ADDRESS _____

SIGNATURE

TYPED NAME AND TITLE

TELEPHONE NUMBER

FAX NUMBER

**AGREEMENT
BETWEEN THE
ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
AND _____ TO/FOR
ANNUAL INDEPENDENT FINANCIAL AUDITING SERVICES**

THIS AGREEMENT is entered into by and between the GOVERNING BOARD of the ST. JOHNS RIVER WATER MANAGEMENT DISTRICT (the "District"), whose address is 4049 Reid Street, Palatka, Florida 32177-2571, and _____ ("Auditor"), whose address is _____ . All references to the parties hereto include the parties, their officers, employees, agents, successors, and assigns.

In consideration of the payments hereinafter specified, Auditor agrees to furnish and deliver all materials and perform all labor required for 33063, Annual Independent Financial Auditing Services (the "Work"). In accordance with RFP 33063, Auditor shall complete the Work in conformity with this Agreement, which consists of and incorporates all of the following documents: (1) advertisement for bids, proposals, or qualifications; (2) Instructions to Respondents; (3) addenda; certifications, and affidavits; (4) bid, proposal, or qualifications submittals; (5) Agreement, including the Statement of Work, _____ Engagement Letter dated _____, 2018, and any Special Conditions or other attachments. If any provision in the body of this Agreement conflicts with any attachment hereto, the body of this Agreement shall prevail. This Agreement, including attachments, shall take precedence over all solicitation documents (items 1 – 4). The parties hereby agree to the following terms and conditions.

1. TERM

- (a) The term of this Agreement shall be from the Effective Date to the Completion Date. Time is of the essence for each and every aspect of this Agreement. Where additional time is allowed to complete the Work, the new time limit shall also be of the essence. All provisions of this Agreement that by their nature extend beyond the Completion Date survive termination or expiration hereof.
- (b) **Effective Date.** The Effective Date is the date upon which the last party to this Agreement has dated and executed the same.
- (c) **Completion Date.** The Completion Date of this Agreement is _____, unless extended by mutual written agreement of the parties. The Work shall be completed for use no later than said date.
- (d) This Agreement may be renewed for two additional 12-month terms by the mutual and written consent of each party.

- 2. COMMENCEMENT OF WORK.** Auditor shall commence the Work based on an agreed upon audit calendar submitted to and approved by the District's Project Manager. Auditor shall prosecute the Work regularly, diligently, and uninterruptedly so as to complete the Work ready for use in accordance with the Statement of Work and the time for completion stated therein. Auditor shall not commence the Work until any required submittals are received and approved.

3. LIQUIDATED DAMAGES

- (a) If Auditor neglects, fails, or refuses to satisfactorily complete the Work by the Completion Date, Auditor shall, as a part of the consideration for this Agreement, pay the District the amount stipulated herein, not as a penalty, but as liquidated damages for such breach, for each day

Auditor is in default thereafter. This amount is fixed and agreed upon between the parties due to the impracticability and extreme difficulty of ascertaining the actual damages the District would sustain in such event. The amount of liquidated damages shall be one half of one percent (.5%) of the total contract amount per day. Liquidated damages shall be deducted from payments as they become due and may be deducted from the retainage due upon completion. They constitute an agreed-upon liquidated sum solely for consequential damages attributable to delay and are not a substitute for any other consequential damages incurred by the District, such as the cost of finding a replacement Auditor for completion of the Work if this Agreement is terminated by the District for non-performance.

- (b) Auditor shall not be charged with liquidated damages or any excess cost when the District determines that Auditor's reasons for the time extension are acceptable in accordance with **FORCE MAJEURE; DELAYS; EXTENSION OF COMPLETION DATE**. A written extension of the Completion Date constitutes a waiver of liquidated damages to the new Completion Date unless expressly provided therein to the contrary.

4. **DELIVERABLES**

- (a) The Work is specified in the Statement of Work, Attachment A. Auditor shall deliver all products and deliverables as stated therein. Auditor is responsible for the professional quality, technical accuracy, and timely completion of the Work. Both workmanship and materials shall be of good quality. Auditor shall, if required, furnish satisfactory evidence as to the kind and quality of materials provided. Unless otherwise specifically provided for herein, Auditor shall provide and pay for all materials, labor, and other facilities and equipment necessary for performance of the Work. The District's Project Manager shall make a final acceptance inspection of the deliverables when completed and finished in all respects.
- (b) If not otherwise addressed in the Statement of Work, upon written request, Auditor shall submit written progress reports to the District's Project Manager at the frequency requested in the form approved by the Project Manager at no additional cost to the District. The progress report shall provide an updated progress schedule, taking into account all delays and approved changes in the Work. Failure to provide a progress report will be cause to withhold payment.

5. **OWNERSHIP OF DELIVERABLES.** The Work is specified in the Statement of Work, Attachment A. Auditor shall deliver all products and deliverables as stated therein. Auditor is responsible for the professional quality, technical accuracy, and timely completion of the Work. Both workmanship and materials shall be of good quality. Auditor shall, if required, furnish satisfactory evidence as to the kind and quality of materials provided. Unless otherwise specifically provided for herein, Auditor shall provide and pay for all materials, labor, and other facilities and equipment necessary for performance of the Work. The District's Project Manager shall make a final acceptance inspection of the deliverables when completed and finished in all respects.

6. **FUNDING OF AGREEMENT**

For satisfactory performance of the first 12-month term of the Work, the District agrees to pay Auditor \$_____ (the "Total Compensation").

7. **PAYMENT OF INVOICES**

- (a) Auditor shall submit itemized invoices on a monthly basis for the Work by one of the following two methods: (1) by email to acctpay@sjrwmd.com (preferred) or (2) by mail to the St. Johns River Water Management District, Finance Director, 4049 Reid Street, Palatka, Florida 32177-2571. Each invoice shall be submitted in detail sufficient for proper pre-audit and post-

audit review. If necessary for audit purposes, Auditor shall provide additional supporting information as required to document invoices.

- (b) **End of District Fiscal Year Reporting.** The District's fiscal year ends on September 30. Irrespective of the invoicing frequency, the District is required to account for all encumbered funds at that time. When authorized under the Agreement, submittal of an invoice as of September 30 satisfies this requirement. The invoice shall be submitted no later than October 30. If the Agreement does not authorize submittal of an invoice as of September 30, Auditor shall submit, prior to October 30, a description of the additional Work completed between the last invoice and September 30, and an estimate of the additional amount due as of September 30 for such Work. If there have been no prior invoices, Auditor shall submit a description of the Work completed on the project through September 30 and a statement estimating the dollar value of that Work as of September 30.
- (c) **Final Invoice.** The final invoice must be submitted no later than 45 days after the Completion Date; provided, however, that when the Completion Date corresponds with the end of the District's fiscal year (September 30), the final invoice must be submitted no later than 30 days after the Completion Date. **Final invoices that are submitted after the requisite date shall be subject to a penalty of ten percent of the invoice. This penalty may be waived by the District, in its sole judgment and discretion, upon a showing of special circumstances that prevent the timely submittal of the final invoice. Auditor must request approval for delayed submittal of the final invoice not later than ten days prior to the due date and state the basis for the delay.**
- (d) All invoices shall include the following information: (1) District contract number; (2) Auditor's name and address (include remit address, if necessary); (3) Auditor's invoice number and date of invoice; (4) District Project Manager; (5) Auditor's Project Manager; (6) supporting documentation as to cost and/or project completion (as per the cost schedule and other requirements of the Statement of Work; (7) Progress Report (if required); (8) Diversity Report (if otherwise required herein). Invoices that do not correspond with this paragraph shall be returned without action, stating the basis for rejection. Payments shall be made within 45 days of receipt of an approved invoice. Disputes regarding invoice sufficiency are resolved pursuant to the dispute resolution procedure of this Agreement.
- (e) **Travel expenses.** If the cost schedule for this Agreement includes a line item for travel expenses, travel expenses shall be drawn from the project budget and are not otherwise compensable. If travel expenses are not included in the cost schedule, they are a cost of providing the service that is borne by Auditor and are only compensable when specifically approved by the District as an authorized District traveler. In such instance, travel expenses must be submitted on District or State of Florida travel forms and shall be paid pursuant to District Administrative Directive 2000-02.
- (f) **Payments.** Absent exceptional circumstances, Auditor is required to sign up and receive payment(s) electronically from the District via Automated Clearing House (ACH) payment.
- (g) **Payments withheld.** The District may withhold or, on account of subsequently discovered evidence, nullify, in whole or in part, any payment to such an extent as may be necessary to protect the District from loss as a result of: (1) defective Work not remedied; (2) failure of Auditor to make payments when due to subcontractors or suppliers for materials or labor; (3) failure to maintain adequate progress in the Work; (4) damage to another contractor; or (5) any other material breach of this Agreement. Amounts withheld shall not be considered due and shall not be paid until the ground(s) for withholding payment have been remedied.
- (h) **Payments.** The District shall pay Auditor 100% of each approved invoice.

8. **PAYMENT AND RELEASE.** Upon satisfactory completion of the Work, the District will provide Auditor a written statement accepting all deliverables. Auditor's acceptance of final payment shall constitute a release in full of all Auditor claims against the District arising from the performance of this Agreement, with the exception of any pending claims for additional compensation that have been documented and filed as required by this Agreement.
9. **INDEMNIFICATION.** Auditor shall indemnify and hold harmless, release, and forever discharge the District, its public officers, employees, agents, representatives, successors, and assigns, from any and all liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney's fees, arising from or caused by the Auditor, its employees or subcontractors, in the performance of the Work. Auditor shall further indemnify the District for all costs and penalties the District incurs related to any failure to offer Patient Protection and Affordable Care Act compliant health care coverage to Auditor-employees performing under this contract.
10. **INSURANCE.** Auditor shall acquire and maintain all insurance required by Attachment B, Insurance Requirements, and shall not commence Work until it has provided Certificates of Insurance to the District as per Attachment B. Receipt of Certificates of Insurance indicating less coverage than required does not constitute a waiver of the Insurance Requirements. Auditor waives its right of recovery against the District to the extent permitted by its insurance policies. Auditor's insurance shall be considered primary, and District insurance shall be considered excess, as may be applicable to Auditor's obligation to provide insurance.
11. **FUNDING CONTINGENCY.** This Agreement is at all times contingent upon funding availability, which may include a single source or multiple sources, including, but not limited to: (1) ad valorem tax revenues appropriated by the District's Governing Board; (2) annual appropriations by the Florida Legislature, or (3) appropriations from other agencies or funding sources. Agreements that extend for a period of more than one Fiscal Year are subject to annual appropriation of funds in the sole discretion and judgment of the District's Governing Board for each succeeding Fiscal Year. Should the Work not be funded, in whole or in part, in the current Fiscal Year or succeeding Fiscal Years, the District shall so notify Auditor and this Agreement shall be deemed terminated for convenience five days after receipt of such notice, or within such additional time as the District may allow. For the purpose of this Agreement, "Fiscal Year" is defined as the period beginning on October 1 and ending on September 30.
12. **PROJECT MANAGEMENT PERSONNEL**
 - (a) The Project Managers listed below shall be responsible for overall coordination and management of the Work. Either party may change its Project Manager upon three business days' prior written notice to the other party. Written notice of change of address shall be provided within five business days. All notices shall be in writing to the Project Managers at the addresses below and shall be sent by one of the following methods: (1) hand delivery; (2) U.S. certified mail; (3) national overnight courier; (4) email or, (5) fax. Notices via certified mail are deemed delivered upon receipt. Notices via overnight courier are deemed delivered one business day after having been deposited with the courier. Notices via email or fax are deemed delivered on the date transmitted and received.

DISTRICT

Greg Rockwell, Project Manager
 St. Johns River Water Management District
 4049 Reid Street
 Palatka, FL 32177-2571
 Phone: 386-312-2322
 Email: GRockwell@sjrwmd.com

AUDITOR

TBD, Project Manager
 TBD
 TBD
 TBD
 Phone: TBD
 Email: TBD

- (b) The District's Project Manager shall have sole responsibility for transmitting instructions, receiving information, and communicating District policies and decisions regarding all matters pertinent to performance of the Work.
- (c) Auditor shall provide efficient supervision of the Work, using its best skill and attention. shall keep on Auditor the worksite during its progress a competent superintendent, satisfactory to the District. The superintendent shall not be changed except with the District's consent, unless the superintendent proves to be unsatisfactory to Auditor and/or ceases to be in its employ. The superintendent shall represent Auditor in the absence of Auditor's Project Manager. All directions given to him shall be as binding as if given to Auditor. If the District produces documented evidence and informs the Auditor that any person on the job is incompetent, disorderly, or is working contrary to the Agreement or the District's instructions, that person shall thereupon be immediately dismissed from the project and shall not be given employment on any work connected with this Agreement. The District may request Auditor replace its Project Manager if said manager fails to carry the Work forward in a competent manner, follow instructions or specifications, or for other reasonable cause.
- (d) Auditor shall maintain an adequate and competent professional staff. Auditor's employees, subcontractors, or agents shall be properly trained to meet or exceed any specified licensing, training and/or certification applicable to their profession. Upon request, Auditor shall furnish proof thereof.

13. SCHEDULING AND WORK PLANNING; PROGRESS REPORTING

- (a) **Progress Reports.** Auditor shall provide to the District update/status reports as provided in the Statement of Work. Reports will provide detail on progress of the Work and outline any potential issues affecting completion or the overall schedule. Reports may be submitted in any form agreed to by District's Project Manager and Auditor, and may include emails, memos, and letters.
1. **Progress Meetings.** The District may conduct progress meetings with Auditor on a frequency to be determined by the District. In such event, Auditor shall make available its Project Manager and other appropriate personnel to discuss matters pertinent to the Work.
 2. **Failure to Meet Schedule.** If progress of the Work falls five percent or more behind schedule, except as a result of District-approved delays, Auditor shall take all necessary steps to augment the work effort to get the project back on schedule. Should the progress of the Work fall ten percent or more behind schedule, the District may advise Auditor through a "cure" notice that this Agreement is subject to termination for cause if the failure is not cured within the time frame specified in said notice.

14. FORCE MAJEURE; DELAYS

- (a) **Force Majeure.** Auditor shall not be liable for failure to carry out the terms of this Agreement to the extent such failure is due to a Force Majeure event, except for failures that could have been reasonably foreseen and guarded against so as to avoid or reduce the adverse impact thereof. A Force Majeure event is hereby defined as the failure to carry out any of the terms of this

Agreement due to any one of the following circumstances beyond the control of Auditor: (a) the operation and effect of rules, regulations, or orders promulgated by any commission, county, municipality, or governmental agency of the State of Florida or the United States, (b) a restraining order, injunction, or similar decree of any court of competent jurisdiction, (c) war, (d) flood, (e) earthquake, (f) fire, (g) severe wind storm, (h) acts of public disturbance, (I quarantine restrictions, (j) epidemics, (k) strikes, (l) freight embargoes, or (m) sabotage. The times specified herein for performances include delays that can ordinarily be anticipated due to adverse weather conditions. The District is not obligated to grant an extension of time due to adverse weather conditions unless such conditions rise to the level of Force Majeure.

- (b) **Delay.** Auditor shall not be compensated for delays caused by Auditor's inefficiency, rework made necessary by Auditor's error, failure to perform the Work as scheduled, or any other corrective or productivity measures made necessary by errors, omissions, or failures to properly perform the Work. Within ten days after the onset of a delay, Auditor shall notify the District in writing of the delay, which shall provide: (1) a detailed description the delay and its probable duration, (2) the specified portion of the Work affected, and (3) an opinion as to the cause of the delay and liability (if any) for the delay. Notices provided more than ten days after the inception of the delay shall only be effective as to additional costs or delay incurred during the ten day period preceding receipt of such notice. In the case of continuing cause delay for the same cause, only one notice of delay is necessary. **Failure to provide this notice waives any claim for extension of time or additional compensation resulting from such delay.** If the delay is due to the failure of another District contractor to complete its work in a timely manner, changes ordered in the Work, a Force Majeure event, or any other cause which the District, in its sole judgment and discretion, determines to justify the delay, then the Completion Date may be extended as necessary to compensate for the delay. All time extensions shall be in the form of a written amendment signed by both parties.

15. AMENDMENTS; EMERGENCY CHANGES IN WORK

- (a) **Amendments.** The parties may not amend this Agreement except in writing. Modifications that alter, add to, or deduct from the Work, or otherwise modify the terms of this Agreement, shall be implemented through a change order or formal amendment, specifying the nature of the change and any associated change in the Total Compensation and/or Completion Date. The District's Project Manager may also issue a District Supplemental Instruction (DSI) form (Attachment C) to authorize minor adjustments to the Work that are consistent with the purpose of the Work. Both parties must sign the DSI. A DSI may not be used to change the Total Compensation, quantity, quality or the Completion Date of the Work, or to change or modify the Agreement.
- (b) **Emergency Changes in Work.** In the event an emergency endangering life or property requires immediate action, the District may give Auditor an oral instruction to proceed with an emergency change in the Work, which will be confirmed in writing within five days. Within 15 days after commencement of the emergency change in the Work, Auditor shall provide the District with a written estimate of any increased costs or delays as a result thereof. **Failure to so notify the District constitutes a waiver of any right to an extension of time or increase in compensation.** Within 15 days after receipt of Auditor's estimate, the parties shall negotiate a Change Order. If unable to reach agreement, disputed issues shall be resolved pursuant to the dispute resolution procedure. In no event shall Auditor decline to perform the emergency change in the Work.

16. TERMINATION AND SUSPENSION

- (a) **District Termination for Cause.** The Agreement may be terminated by the District for cause in the event of any breach hereof, including, but not limited to, Auditor's: (1) failing to carry

forward and complete the Work as provided herein; (2) failing to comply with applicable laws, regulations, permits, or ordinances; (3) failing to timely correct defective Work; (4) making a general assignment for the benefit of its creditors; (5) having a receiver appointed because of insolvency; (6) filing bankruptcy or having a petition for involuntary bankruptcy filed against it; (7) failing to make payments when due to subcontractors, vendors, or others for materials or labor used in the Work; (8) making a material misrepresentation to the District regarding the Work, or (9) any other material breach of this Agreement. In such event, the District shall provide Auditor with written notice of its intention to terminate this Agreement, stating the nature of the deficiency and the effective date of termination. At the District's sole judgment and discretion, the District may afford Auditor an opportunity to cure said deficiency, in which event the notice shall specify the time allowed. Upon termination, the District may take possession of the premises and of all materials thereon and finish the Work by whatever means it deems expedient. In such event, Auditor shall not receive any further payment until the Work is completed by the District. Auditor shall be liable for all costs involved in completing the Work, including additional managerial and administrative services, which shall be offset against any amount due to Auditor.

- (b) **District Termination for Convenience.** Notwithstanding any other provision hereof, the District may at any time terminate this Agreement or any Work issued under it, in whole or in part, without cause, upon 30 days' written notice to Auditor. In such event, Auditor shall be compensated for any Work performed prior to the date of termination and for materials that were ordered prior to receipt of notice of termination that cannot be returned to the vendor, which shall become District property. Upon receipt of notice, Auditor shall discontinue the Work on the date and to the extent specified therein and shall place no further orders for materials, equipment, services, or facilities, except as needed to continue any portion of the Work not terminated. Auditor shall also make every reasonable effort to cancel, upon terms satisfactory to the District, all orders or subcontracts related to the terminated Work. Auditor may not claim any compensation not specifically provided for herein, including, but not limited to: loss of anticipated profits; idle equipment, labor, and facilities; any additional claims of subcontractors and vendors.
- (c) **District Suspension for Cause.** The District may issue a written partial or full Stop Work Notice in the event Auditor fails to comply with or is negligent in performing any provision hereof. All performance shall immediately cease as per such notice and no further billable costs shall be incurred. The District may terminate this Agreement if Auditor fails or refuses to comply with a Stop Work Notice.
- (d) **District Suspension for Convenience.** The District may direct Auditor to stop Work, in whole or in part, whenever, in the District's sole judgment and discretion, such stoppage is necessary to ensure proper completion of the Work, avoid injury to third persons, or otherwise meet the District's objectives. The District shall provide Auditor not less than five days' written notice, except in emergency circumstances. Auditor shall immediately comply with such notice. Should such stoppage increase Auditor's cost, an equitable adjustment will be made by Change Order. The notice shall be effective until rescinded in writing, unless the period of suspension is stated in the notice.
- (e) **Auditor's Right to Stop Work or Terminate Agreement**
- (i) **Stop Work.** Auditor may stop work only under the following circumstances: (1) the Work is ordered temporarily discontinued by a court or other public authority; (2) it is necessary to stop work in order to protect the safety of Auditor or third persons; or (3) the District fails to pay Auditor when due any undisputed and adequately documented sum certified for payment by the District Project Manager. In such event, Auditor shall provide the District

not less than seven days prior written notice of its intention to stop work, except in emergency circumstances or when necessary to prevent injury to persons or property.

- (ii) **Termination.** Auditor may terminate this Agreement under only the following circumstances: (1) the Work is ordered discontinued by a court or other public authority, through no act or fault of Auditor, for a period of not less than three months; (2) the District fails to pay Auditor when due any undisputed and adequately documented sum certified for payment by the District Project Manager. In such event, Auditor shall provide not less than 20 days written notice of its intention to terminate and afford the District the opportunity to cure said deficiency within said time period.
- (iii) **Duty to Perform.** Except as expressly provided above, in the event of any event, dispute, or other matter arising under this Agreement, Auditor shall fully perform the Work in accordance with the District's written instructions and may claim additional compensation as a Change Order, subject to the dispute resolution procedure.

ADDITIONAL PROVISIONS (In Alphabetical Order)

17. DEFINITIONS

ADDENDA: Written or graphic instruments issued prior to the opening of responses, which make additions, deletions, or revisions to the solicitation or contract documents.

AGREEMENT: The written contract between the District and Auditor covering the Work, which includes all documents attached to this Agreement or incorporated herein by reference. The words "contract" and "Agreement" are synonymous in these documents.

AMENDMENT: Any written change made to the terms and conditions of the Agreement.

BUSINESS DAY: Monday through Friday, excepting those holidays observed by the District – New Year's Day, Martin Luther King Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving (and Friday), and Christmas Day.

CHANGE ORDER: A written agreement of the parties after the Commencement Date to amend this Agreement so as to modify the Statement of Work or the Total Compensation or provide for an extension of time.

AUDITOR: Auditor, its officers, employees, agents, successors, and assigns.

AUDITOR'S PROJECT MANAGER: The individual designated by the Auditor to be responsible for overall coordination, oversight, and management of the Work for Auditor.

PERSON: Any individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or capacity, whether appointed by a court or others, and any combination of individuals.

REQUEST FOR PROPOSAL: An advertised solicitation for sealed competitive Proposals, with the title, date, and hour of the public opening designated. It includes a detailed description of the services sought, the date for submittal of Proposals, and all contractual terms and conditions.

RESPONDENT: Any person who submits a response to a solicitation.

STATEMENT OF WORK: The District's written directions, requirements and technical specifications for completing the Work. Standards for specifying materials or testing that are incorporated therein by reference shall have the same force and effect as if fully set forth therein.

SUBCONTRACTORS: Those persons having a direct contract with Auditor relating to performance of the Work, including one who furnishes material worked into a special design in accordance with the plans or specifications of the Work, but not including one who merely furnishes material.

TOTAL PROPOSAL: The total cost to be paid to Auditor for completion of the Work.

TOTAL COMPENSATION: The total funds to be expended pursuant to this Agreement upon satisfactory completion of the Work.

WORK: All labor, materials, equipment, transportation, supporting documentation, and other products, services, or facilities necessary for complete performance of the Agreement.

18. **ASSIGNMENT AND SUBCONTRACTS.** Auditor shall not sublet, assign, or transfer any Work, involving more than 20% of the total cost of the Work, or assign any monies due or to become due hereunder, without the District's prior written consent. Neither District approval of a subcontractor nor any other provision of this Agreement creates a contractual relationship between any subcontractor and the District. Auditor is responsible for fulfilling all work elements in any subcontracts and payment of all monies due. Auditor is fully responsible to the District for the acts and omissions of its subcontractors and persons directly or indirectly employed by them, and shall hold the District harmless from any liability or damages resulting from any subcontract to the extent allowed by law.
19. **AUDIT; ACCESS TO RECORDS.** Auditor must preserve its books and other records involving transactions related to this Agreement and provide the District, or its duly authorized representatives, access and necessary facilities to inspect and audit those records for five years after the receipt of funds. If an examination or audit is performed, Auditor must continue to maintain all required records until such audit has been completed and all questions arising from it are resolved. Auditor shall refund any payment(s) that are found to not constitute allowable costs based upon an audit examination.
20. **CIVIL RIGHTS.** Pursuant to chapter 760, Fla. Stat., Auditor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin, age, handicap, or marital status.
21. **COOPERATION WITH THE INSPECTOR GENERAL, PURSUANT TO §20.055(5) FLA. STAT.** Auditor and any subcontractors understand and will comply with their duty, pursuant to §20.055(5), Fla. Stat., to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing.
22. **COORDINATION WITH THE DISTRICT AND OTHER DISTRICT CONTRACTORS**
- (a) The District may let other contracts in connection with the Work. Wherever work done by the District or another District contractor is contiguous to Auditor's Work, the respective rights of the various interests shall be established by the District so as to secure completion of the Work. Auditor shall arrange its Work so as not to interfere with the District or other District contractors and join its Work to that of others in a proper manner, and in accordance with the intent of the Statement of Work. Auditor shall perform its Work in the proper sequence in relation to that of other District contractors, as may be directed by the District. Auditor shall afford other District contractors reasonable opportunity for introduction and storage of their materials and execution of their work, and shall properly conduct and coordinate its Work with theirs. Auditor shall take into account all contingent work to be done by others and shall not plead its want of knowledge of such contingent work as a basis for delay or non-performance. Auditor shall be liable for any damage it causes to the work performed by other District contractors.

- (b) If any part of the Work depends for proper execution or results upon the work of other District contractors, Auditor shall inspect and promptly report any defects in the other contractors' work that render it unsuitable for Auditor's Work. Failure to so inspect and report shall constitute an acceptance of the other contractors' work as fit and proper for the reception of its Work, except as to defects which may develop in the other contractors' work after execution of the Work.

23. CORRELATION AND INTENT OF DOCUMENTS; QUESTIONS OR ISSUES REGARDING PERFORMANCE OF THE WORK

- (a) This Agreement and all attachments are complementary. What is called for by one is as binding as if called for by all. The intent is to include all labor and materials, equipment, transportation, and incidentals necessary for the proper and complete execution of the Work. Materials or work described in words, which so applied have a well-known technical or trade meaning, shall be held to refer to such recognized standards.
- (b) It is the District's intention to fully assist Auditor in the successful performance of the Work and to respond in a timely manner to questions or issues that arise. Auditor should discuss any questions or issues with the District's Project Manager and communicate such questions or issues in writing when required by this Agreement. The District shall respond through its Project Manager.

24. DISPUTE RESOLUTION

- (a) **During the course of work.** In the event any dispute arises during the course of the Work, Auditor shall fully perform the Work in accordance with the District's written instructions and may claim additional compensation. Auditor is under a duty to seek clarification and resolution of any issue, discrepancy, or dispute by submitting a formal request for additional compensation, schedule adjustment, or other dispute resolution to the District's Project Manager no later than 15 days after the precipitating event. If not resolved by the Project Manager within five business days, the Project Manager shall forward the request to the District's Office of General Counsel, which shall issue a written decision within 15 days of receipt. This determination shall constitute final action of the District and shall then be subject to judicial review upon completion of the Work. **Auditor shall proceed with the Work in accordance with said determination. This shall not waive Auditor's position regarding the matter in dispute.**
- (b) **Invoices.** In the event the District rejects an invoice as improper, and the Auditor declines to modify the invoice, the Auditor must notify the District in writing within ten days of receipt of notice of rejection that the Auditor will not modify the invoice and state the reason(s) therefor. Within five business days of receipt of such notice, if not informally resolved through discussion with the District Project Manager, the Project Manager shall forward the disputed invoice and the Auditor's written response to the District's Office of General Counsel. The matter shall then proceed as described in subsection (a), above.

- 25. DIVERSITY REPORTING.** The District is committed to the opportunity for diversity in its procurement activities, and encourages its prime vendors (contractors and suppliers) to make a good faith effort to ensure that women and minority-owned business enterprises (W/MBE) are given the opportunity for maximum participation as sub-contractors. The District will assist Auditor by sharing information on W/MBEs. Auditor shall provide with each invoice a report describing the company names for all W/MBEs, the type of minority, and the amount spent with each at all levels. The report will also denote if there were no W/MBE expenditures.

26. DUTY TO INSPECT AND REPORT DEFICIENCIES IN PLANS AND SPECIFICATIONS

- (a) For any Work that is dependent upon conditions at the worksite, Auditor's acceptance of contract award represents and warrants that Auditor has inspected and satisfied itself concerning the nature and location of the Work and general and local conditions, including, without limitation: (1) conditions affecting transportation, disposal, handling, and storage of materials; (2) availability and quality of labor; (3) availability and condition of roads; (4) climatic conditions and seasons; (5) hydrology of the terrain; (6) topography and ground surface conditions; (7) nature and quantity of surface materials to be encountered; (8) equipment and facilities needed preliminary to and during the Work; and (9) all other matters that can affect the Work and the cost thereof. Auditor's failure to acquaint itself with such conditions will not relieve it from its responsibility for properly estimating the time required or cost of performing the Work. Where the District has investigated subsurface conditions, this data may be provided to Auditor or is available upon request. Auditor must either seek clarification concerning the data or assume the responsibility for its interpretation.
- (b) If Auditor discovers hidden or subsurface conditions that differ materially from those normally expected or indicated in the technical specifications, Auditor shall immediately, and before such conditions are disturbed, notify the District in writing of: (1) subsurface or latent physical conditions differing materially from those indicated in the technical specifications, or (2) unknown physical conditions of an unusual nature differing materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for herein. The District shall promptly investigate the conditions and determine whether they materially differ so as to cause an increase or decrease in Auditor's cost. Where the differing site conditions materially impact Auditor's cost, an equitable adjustment shall be made and the Agreement modified accordingly. No claim will be allowed if Auditor fails to provide the required notice.
- (c) If Auditor in the course of the Work finds any defect in the plans and specifications, including, but not limited to, any discrepancy between the drawings and the physical conditions at the worksite, or any errors or omissions in the drawings or in the layout, as given by points and instructions, it shall immediately inform the District in writing, which shall be promptly verified by the District. Any Work done after such discovery, until authorized, will be done at Auditor's risk as to cost overruns and modifications necessary to correct deficiencies in the Work. To ensure the proper execution of its subsequent Work, Auditor shall measure Work already in place or completed and shall immediately report any discrepancy between the executed Work and the drawings or other specifications.

27. GOVERNING LAW, VENUE, ATTORNEY'S FEES, WAIVER OF RIGHT TO JURY

TRIAL. This Agreement shall be construed according to the laws of Florida and shall not be construed more strictly against one party than against the other because it may have been drafted by one of the parties. As used herein, "shall" is always mandatory. In the event of any legal proceedings arising from or related to this Agreement: (1) venue for any state or federal legal proceedings shall be in Duval County; (2) each party shall bear its own attorney's fees, including appeals; (3) for civil proceedings, the parties hereby consent to trial by the court and waive the right to jury trial.

- 28. INTEREST IN THE BUSINESS OF CONTRACTOR; NON-LOBBYING.** Auditor certifies that no officer, agent, or employee of the District has any material interest, as defined in chapter 112, Fla. Stat., either directly or indirectly, in the business of Auditor to be conducted under this Agreement, and that no such person shall have any such interest at any time during the term of this Agreement. Pursuant to §216.347, Fla. Stat., monies received from the District pursuant to this Agreement shall not be used to lobby the Florida Legislature or any other state agency.

29. **INDEPENDENT CONTRACTOR.** Auditor is an independent contractor. Neither Auditor nor Auditor's employees are employees or agents of the District. Auditor controls and directs the means and methods by which the Work is accomplished. Auditor is solely responsible for compliance with all labor, health insurance (Patient Protection and Affordable Care Act 42 U.S.C. §§ 18001, et seq.), and tax laws pertaining to Auditor, its officers, agents, and employees, and shall indemnify and hold the District harmless from any failure to comply with such laws.
30. **LIENS.** Neither final payment nor payment of any part of the retainage shall become due until Auditor delivers to the District releases of all labor and material cost liens arising from Auditor's performance of the Work, including Auditor and any subcontractor(s), and an affidavit by Auditor stating that the releases and receipts include all labor and material costs for which a lien could be filed. If any subcontractor refuses to furnish Auditor a release or a receipt in full, Auditor may furnish to the District a bond satisfactory to the District, indemnifying the District against any such potential lien. If any lien or potential lien remains unsatisfied, the District may discharge the same forthwith and deduct the cost thereof from any amounts due to Auditor. In the event Auditor has been fully paid or the amount of such lien exceeds the amount due to Auditor, Auditor shall refund to the District all monies that the District paid in discharging such lien, including all costs and a reasonable attorney's fee. The discharging of such a lien by the District shall not constitute a waiver of any claims of defenses that Auditor may have against the lienor.
31. **NUISANCE.** Auditor shall exercise every reasonable means to avoid creating or continuing a public or private nuisance resulting from the Work, including, but not limited to: (1) excessive noise associated with radio or other forms of electronic entertainment for persons at the worksite; (2) dust from construction operations, and (3) the uncontrolled flow of surface waters.
32. **PERMITS AND LICENSES; COMPLIANCE WITH LAW.** Auditor shall comply with all applicable federal, state and local laws and regulations, including those pertaining to health and safety. All materials used and work performed must conform to the laws of the United States, the state of Florida and county and municipal ordinances. Auditor represents and warrants that it is duly licensed to perform the Work in accordance with the laws of the state of Florida and the county or municipality in which the Work is to be performed. Unless otherwise specifically provided for herein, Auditor shall give to the proper authorities all required notices relative to the Work in its charge; obtain and pay for all official permits or any other licenses, including any and all professional licenses required by the nature of the Work; and furnish any bonds, security, or deposits required to permit performance of the Work. Auditor is responsible for the resolution of any issues resulting from a finding of noncompliance by any regulatory agencies, due to the Auditor's failure to comply with applicable regulatory requirements, including all costs for delays, litigation, fines, or other costs.
33. **PETROLEUM STORAGE TANKS.** Any petroleum storage tanks with a capacity of 55 gallons or greater that Auditor brings onto District property must be either double-walled or kept within secondary containment that will contain 110% of the tank volume.
34. **PUBLIC RECORDS**
- (a) Auditor is responsible for identifying confidential trade secret information as such upon submittal to the District. Notwithstanding any other provision hereof, the District shall not be liable to Auditor for release of confidential information not identified as such upon submittal. If the District receives a public records request that requests information claimed to be confidential by Auditor, the District shall take such steps as are necessary to comply with chapter 119, Fla. Stat., while protecting the confidentiality of trade secret information. In the event of a dispute as to whether the requested information is a trade secret, Auditor shall be liable for all costs incurred

by the District resulting from the dispute, including any court costs and attorney's fees. The calculation of those costs shall not include costs that are charged to the public records requestor.

- (b) Auditor shall comply with Florida Public Records law under Chapter 119, Fla. Stat. Records made or received in conjunction with this Agreement are public records under Florida law, as defined in §119.011(12), Fla. Stat. Auditor shall keep and maintain public records required by the District to perform the services under this Agreement.
- (c) If Auditor meets the definition of "Contractor" found in §119.0701(1)(a), Fla. Stat.; [i.e., an individual, partnership, corporation, or business entity that enters into a contract for services with a public agency and is acting on behalf of the public agency], then the following requirements apply:
 - (i) Pursuant to §119.0701, Fla. Stat., a request to inspect or copy public records relating to this Agreement for services must be made directly to the District. If the District does not possess the requested records, the District shall immediately notify the Auditor of the request, and the Auditor must provide the records to the District or allow the records to be inspected or copied within a reasonable time. If Auditor fails to provide the public records to the District within a reasonable time, the Auditor may be subject to penalties under s. 119.10, Fla. Stat.
 - (ii) Upon request from the District's custodian of public records, Auditor shall provide the District 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, Fla. Stat., or as otherwise provided by law.
 - (iii) Auditor shall identify and ensure that all 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 Agreement term and following completion of the Agreement if the Auditor does not transfer the records to the District.
 - (iv) Upon completion of the Agreement, Auditor shall transfer, at no cost to District, all public records in possession of Auditor or keep and maintain public records required by the District to perform the services under this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records that are stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is accessible by and compatible with the information technology systems of the District.

(d) IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLA. STAT., TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS AT:

**District Clerk
St. Johns River Water Management District
4049 Reid Street
Palatka, Florida 32177-2571
(386) 329-4127
clerk@sjrwmd.com**

35. **REMEDIES FOR NON-PERFORMANCE.** In the event of incomplete or damaged Work caused by Auditor's failure of performance, the District may terminate this Agreement for cause. Alternatively, the District, in its sole discretion and judgment, may allow Auditor to correct the deficiency at its expense. If the District determines that it is not in its best interest for Auditor to correct the deficiency, the District may pursue any or all of the following remedies, in whole or in part: (1) accept the Work as is and deduct the reasonable value of the deficient Work from the Total Compensation; (2) complete the Work through the utilization of District employees and deduct the cost thereof from the Total Compensation; (3) contract with a third party to complete the deficient Work and deduct the cost thereof from the Total Compensation. In addition to the remedies set forth above, the District may avail itself of any statutory and/or common law remedies. Delay or failure by the District to enforce any right or remedy hereunder shall not impair, or be deemed a waiver of, any such right or remedy, or impair the District's rights or remedies for any subsequent breach of this Agreement.
36. **SAFETY.** For any Work that is to be performed on premises that are owned or controlled by the District (the Premises), Auditor has the sole and exclusive duty for the safety of the premises. Auditor shall provide and maintain sufficient protection for the safety of its employees and other persons who may utilize the Premises, and prevent damage to District property, materials, and equipment. Auditor shall at all times enforce strict discipline and good order among its employees and shall not employ any unfit person or anyone not skilled in the work assigned. Neither Auditor nor its subcontractors shall allow or cause to be allowed any hunting or any weapons, animals, alcohol, or drugs, on or from the Premises or adjacent property. Auditor employees shall not park their vehicles or store equipment or materials adjacent to roads where it may be a hazard to traffic. A clear distance of at least 30 feet from the edge of the pavement or right-of-way shall be kept free of any obstacles unless otherwise authorized by the District. Auditor shall ensure that only authorized personnel are allowed on the worksite and shall post notices warning both employees and the public of all safety hazards created by Auditor.
37. **USE OF COMPLETED PORTIONS OF THE WORK.** The District shall have the right to take possession of and use any completed or partially completed portions of the Work, notwithstanding the fact that the time for completing the entire Work or such portions may not have expired. Such taking of possession and use will not be deemed an acceptance of any Work not completed. If such possession and use increases the cost of or delays the Work, Auditor shall be entitled to a Change Order for extra compensation, or extension of time, as necessary, to offset the effect of such prior possession and use.

38. WARRANTY

- (a) Auditor warrants that the Work, workmanship and material furnished by Auditor shall be new and of specified quality, shall conform to the requirements of this Agreement, shall be free from defects, and shall be free from any security interest, lien, or other encumbrances. This warranty shall remain in effect for a period of 12 months after completion of the Work, unless otherwise specified herein. Any defective Work, workmanship, or material corrected during the warranty period shall be similarly warranted for 12 months following its correction or for such other period as specified herein. The express warranty set forth herein shall not be exclusive and shall not act as a limitation upon any statutory or other warranty of any kind, express or implied, including any implied warranty of merchantability or fitness for a particular purpose.
- (b) In the event of breach of this warranty, Auditor shall take the necessary actions to correct the breach in the most expedient manner as dictated by then-existing circumstances. All costs incidental to the repair, replacement, redesign, and testing incurred as a result thereof, including the removal, replacement, and reinstallation of equipment in place when the Work was started, shall be Auditor's responsibility. Upon written notification of a breach, Auditor shall promptly send the necessary personnel to the project site to assume responsibility for corrective action. Time is of the essence. Auditor shall be afforded necessary and reasonable access to perform warranty work. If Auditor fails to promptly correct the breach, the District may take corrective action without waiving any other rights or remedies it may have, and Auditor shall reimburse the District for all expenses reasonably incurred in performing such corrective action.

- 39. WORK SCHEDULE.** For construction or other services upon District property, no Work shall be accomplished on official holidays or weekends unless approved in advance by the District Project Manager. Unless otherwise approved by the District Project Manager, Auditor's work hours on District property shall not commence before 7:00 a.m. and shall conclude on or before 6:00 p.m. All requests to change the schedule shall be coordinated with the District a minimum of 24 hours in advance of the change and confirmed in writing.

IN WITNESS WHEREOF, the St. Johns River Water Management District has caused this Agreement to be executed on the day and year written below in its name by its Executive Director, or duly authorized designee, and Auditor has caused this Agreement to be executed on the day and year written below in its name by its duly authorized representatives, and, if appropriate, has caused the seal of the corporation to be attached. This Agreement may be executed in separate counterparts, which shall not affect its validity. Upon execution, this Agreement constitutes the entire agreement of the parties, notwithstanding any stipulations, representations, agreements, or promises, oral or otherwise, not printed or inserted herein. This Agreement cannot be changed by any means other than written amendments referencing this Agreement and signed by all parties.

ST. JOHNS RIVER WATER
MANAGEMENT DISTRICT

AUDITOR

By: _____
Ann B. Shortelle, Ph.D., Executive Director (or designee)

By: _____

Typed Name and Title

Date: _____

Date: _____

Attachments:

Attachment A — Statement of Work

Exhibit 1 – Key Personnel

Exhibit 2 – District Computer Systems Software

Exhibit 3 - _____ Engagement Letter dated _____, 2018 (to be inserted upon contract award and prior to signatures)

Attachment B — Insurance Requirements

Attachment C — District’s Supplemental Instructions (sample)

ATTACHMENT A — STATEMENT OF WORK

PART I — NATURE OF SERVICES REQUIRED

A. BACKGROUND

On an annual basis the District is required by Florida Statutes to have an audit performed on its financial statements for each fiscal-year period. Audits are conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of OMB Circular A-133; and Chapter 10.550, Rules of the Auditor General, and include tests of accounting records and a determination of major programs in accordance with Circular A-133.

The Office of Financial Services is currently preparing for the upcoming Fiscal Year 2017 – 2018 audit.

B. SCOPE

1. The Successful Respondent, hereinafter Auditor, will express an opinion on the fair presentation of the District's basic financial statements in conformity with generally accepted accounting principles.
2. The Auditor is not required to audit the supporting schedules contained in the comprehensive annual financial report. However, the Auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The Auditor is not required to audit the introductory section of the report or the statistical section of the report.
3. The Auditor will be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted government auditing standards.
4. The Auditor will conduct a single audit of Federal awards as prescribed in the Single Audit Act of 1984, as amended in 1996 and 2003.
5. The Auditor will conduct a single audit of State awards as prescribed in the Florida Single Audit Act.
6. The Auditor will conduct the audit in accordance with the provisions of Chapter 10.550, Rules of the Auditor General.

C. AUDITING STANDARDS

To meet the requirements of this RFP, the audit will be performed in accordance with:

1. Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
2. Standards for financial audits set forth in the U.S. Government Accountability Office's *Government Auditing Standards* (2003).
3. Provisions of the United States Office of Management and Budget (OMB), Circular Nos. A-87, A-133 and any other applicable circular issued by OMB.

4. Single Audit Act of 1984, as amended in 1996 and 2003.
5. Florida Single Audit Act, Section 215.97, Florida Statutes.
6. Rules adopted by the Auditor General for form and content of local governmental entity audits (Chapter 10.550-Rules of the Auditor General).

D. WORK PRODUCTS REQUIRED

The Auditor shall provide the following:

1. Independent Certified Public Accountants report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.
2. Single Audit Reports in accordance with the Single Audit Act of 1984, as amended in 1996 and 2003 and the Florida Single Audit Act including:
 - a. Report of Independent Certified Public Accountants on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
 - b. Report of Independent Certified Public Accountants on Compliance with Requirements Applicable to Each Major Federal Program and Major State Program on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General.
 - c. Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.
 - d. Schedule of Findings and Questions Costs – Federal Awards Programs and State Projects
3. A management letter as required by §218.39(4), Fla. Stat. and defined in rule 10.550, Rules of the State of Florida Office of the Auditor General. The draft of the management letter is to be discussed with key staff members before its issuance in final form.
4. Completed U.S. Department of Commerce, Bureau of the Census Data Collection Form (OMB No. 0348-0057) to be filed with Federal Single Audit Clearinghouse.
5. The Auditor will issue any additional reports deemed necessary as required by the auditing standards cited in Section C — Auditing Standards
6. The Auditor will deliver one electronic version of Section D, Items 1–3 above to be included in the District’s Comprehensive Annual Financial Report (CAFR).
7. All reports will be delivered based on a schedule as agreed to by the District and the Auditor.
8. Irregularities and illegal acts. The Auditor will be required to make an immediate written report of all irregularities and illegal acts, which they become aware of, to the following parties at the District:
 - Chairman of the Governing Board
 - Chairman, Finance, Administration, and Audit Committee
 - Executive Director
 - General Counsel
 - Inspector General

9. **Reporting to the District Governing Board.** The Auditor will communicate verbally or in writing to the Finance, Administration, and Audit Committee of the District Governing Board, which serves as the Audit Committee, the following:
- The Auditor’s responsibility under generally accepted auditing standards
 - Significant accounting policies
 - Management judgments and accounting estimates/issues
 - Significant audit adjustments
 - Other information in documents containing audited financial statements
 - Disagreements with management
 - Consultation with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Other services rendered

E. SPECIAL CONSIDERATIONS

1. The District will submit its CAFR to the Government Finance Officers Association of the United States and Canada for the Certificate of Achievement for Excellence in Financial Reporting program. If requested, the Auditor shall be required to provide special assistance/consultation to the District in order to meet the requirements of that program.
2. The schedules of federal and state financial assistance and related Auditor’s reports, as well as the reports on the internal control structure and compliance, are to be issued as part of the CAFR.
3. The Management Letter is to be issued as part of the CAFR.
4. Difficulties could occur in implementing and complying with any newly issued reporting requirements recently mandated by the Governmental Accounting Standards Board (GASB):
5. If requested, the Auditor shall be required to provide assistance to the District to comply with the above reporting requirements.

F. WORKING PAPERS RETENTION AND ACCESS TO WORKING PAPERS

All working papers and reports must be retained, at the Auditor’s expense, for a minimum of five years beyond the audit year, unless the Auditor is notified in writing by the District of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees:

- St. Johns River Water Management District
- U.S. Department of Defense, Army Corps of Engineers
- U.S. Environmental Protection Agency
- U.S. Government Accountability Office
- State of Florida, Office of the Auditor General
- Other government entities from which the District receives funding
- Auditors of entities for which the District is a subrecipient of grant funds

In addition, the Auditor will respond to the reasonable inquiries of successor Auditors and allow successor Auditors to review working papers relating to matters of continuing accounting significance.

PART II — DESCRIPTION OF THE DISTRICT

A. NAME AND TELEPHONE NUMBER OF CONTACT PERSON(S)/ORGANIZATIONAL CHART/LOCATION OF OFFICES

The Auditor's principal contact with the District will be Greg Rockwell, Accounting Director, Office of Financial Services, at (386) 312-2322 or a designated representative, who will coordinate the assistance to be provided by the District to the Auditor.

The District's organizational structure can be accessed on the District's website using the following link: <https://www.sjrwmd.com/about/organization/>

A list of key personnel (Exhibit 1) is attached for reference.

B. BACKGROUND INFORMATION

The St. Johns River Water Management District is one of five regional districts, created in 1973 by the Florida Legislature, charged by Chapter 373 of the Florida Statutes to preserve and protect the state's water resources. The District serves an area, which encompasses all or part of the Florida's 18 northeast counties covering approximately 12,400 square miles with a population of approximately 4.6 million. The District's fiscal year begins on October 1 and ends on September 30.

The mission of the District is to manage the water and water-related resources for the people through regulatory and other programs. Central to the mission is maintaining the balance between the water needs of current and future residents, while protecting and maintaining the natural systems, which provide the District with its existing and future water supply. The District's services include, but are not limited to: flood control; regulatory programs such as surface water and water use permitting; natural systems management; preservation and restoration of threatened lakes, rivers, streams and estuaries; land management and acquisition; and public education and awareness. Water supply, water resources development and water quality are major concerns, and many projects with local, state and federal funding partners focus on ensuring adequate sustainable quality water for the future.

The District's payroll is projected for fiscal year 2017–2018 at \$36 million and, as of the date of this RFP, there are approximately 535 persons employed by the District.

The District is organized by divisions/offices, which includes the Executive Office. Refer to the District's Statement of Agency Organization and Operation at the following link: https://www.sjrwmd.com/static/agency_statement.pdf

The accounting and financial reporting functions of the District are centralized. More detailed information on the District and its finances can be found in the CAFR for fiscal year ended September 30, 2017. This report is available on the District's Website at https://www.sjrwmd.com/static/financial/CAFR/CAFR_FY_2016-17.pdf.

Further information on the District regarding its Governing Board, policies, and directives, etc., can also be found on the District's Website.

C. FUND STRUCTURE

The District uses the following fund types in its financial reporting and all funds are considered major funds:

Fund Type	Number of Individual Funds	Number with Legally Adopted Annual Budgets
General fund	1	1
Special revenue funds	1	1
Capital projects funds	1	1

D. BUDGETARY BASIS OF ACCOUNTING

The District prepares its budgets on a modified accrual basis.

E. FEDERAL AND STATE FINANCIAL ASSISTANCE

The schedules of Federal and State Financial Assistance for fiscal year ended September 30, 2017, are included in the District’s Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2016-2017, and may be accessed on the District’s website through the following link:

https://www.sjrwmd.com/static/financial/CAFR/CAFR_FY_2016-17.pdf.

F. DEFINED BENEFIT PENSION PLAN

Employees of the District participate in the State of Florida Retirement System (FRS). FRS is a cost-sharing multiple employer defined benefit plan, qualified under Section 401(a) of the Internal Revenue Code.

The District also offers a 457 Deferred Compensation Plan.

G. REPORTING ENTITY

The District is defined for financial reporting purposes, in conformity with governmental accounting standards, as a component unit of the State of Florida. There are no component units to include in the District’s financial statements. The District’s financial statements as of each fiscal year end are incorporated into the State of Florida’s financial statements for the following year, as a discretely presented component unit.

H. OVERVIEW OF THE OFFICE OF FINANCIAL SERVICES

The Office of Financial Services is headed by Mary-Lou Pickles, Office Director, and consists of 32 employees. The principal functions performed and the number of employees assigned to each is as follows:

Function	Number of Employees
Administration	1
Accounting & Financial Reporting	12
<i>(Financial Systems, Grants, and Payroll)</i>	
Procurement	13
<i>(Fixed Asset/Stores)</i>	
Budget	6

I. COMPUTER SYSTEMS SOFTWARE

For software, hardware and computer system-related information, see Exhibit 2.

J. INTERNAL AUDIT FUNCTION

The District has an Inspector General (IG) with the responsibility for the District's internal audit function. To promote independence, the IG reports functionally to the Governing Board and administratively to the District's Executive Director. An audit plan is established each year by the IG and approved by the District's Governing Board.

The current audit plan does not allocate hours to assist in the financial and compliance audits. The IG will be available to meet with the independent Auditors to discuss any pertinent matters, including the quality of management, financial, accounting, and auditing personnel, whether any restrictions have been placed by management on the scope of their examination, or any other matters that should be discussed with the Finance, Administration, and Audit Committee. The IG's annual audit plan, audit reports, and work papers will be available for inspection by the external independent Auditors.

K. AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS

Interested Auditors who wish to review prior years' audit reports and management letters should contact Tina Robinson, Carr, Riggs & Ingram, LLC, 906 South State Road 19, Palatka, FL 32177, (352) 372-6300, trobenson@cricpa.com. The District will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid in their response to this RFP.

PART III—TIME REQUIREMENTS**A. SCHEDULE FOR THE FISCAL YEAR 2017 – 2018 AUDIT**

A similar schedule will be developed for audits of future fiscal years if the District exercises its option for additional audits.)

Each of the following shall be completed by the Auditor no later than the dates indicated.

1. **Interim Work.** The Auditor will complete all interim work by September 14, 2018.
2. **Detailed Audit Plan.** The Auditor will provide the District by September 14, 2018, both a detailed audit plan and a list of all schedules to be prepared by the District.
3. **Finance, Administration and Audit Committee Approval of Audit Plan.** The Auditor will present the audit plan for approval by the District's Finance, Administration and Audit Committee at the October 9, 2018, Finance, Administration, and Audit Committee meeting.
4. **Date Audit May Commence.** The District will have all records ready for year-end audit work and all management personnel available to meet with the Auditor's personnel as of November 30, 2018.
5. **Field Work.** The Auditor will complete all fieldwork by December 14, 2018.
6. **Draft Reports.** The Auditor will provide all recommendations, revisions and suggestions for improvement to the Accounting Director by December 28, 2018.

B. ENTRANCE CONFERENCES, PROGRESS REPORTING, AND EXIT CONFERENCES

A similar time schedule will be developed for audits of future fiscal years if the District exercises its option for additional audits.

At a minimum, the following conferences will be held during the dates indicated on the schedule:

1. Entrance conference with Director of the Office of Financial Services, Accounting Director and all key Office of Financial Services personnel and heads of key divisions, offices or programs August 20-24, 2018
 - The purpose of this meeting will be to discuss prior audit problems, to identify the key internal controls or other matters to be tested, and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of the Auditor.
2. Progress conference, if needed, with the Office Director of Financial Services (or designees), key Office of Financial Services personnel and other directors of key divisions, offices or programs.....September 17-21, 2018
 - The purpose of this meeting will be to discuss the year-end work to be performed
3. Entrance conference with Accounting Director and other key Office of Financial Services personnel to commence fiscal year-end audit work November 30, 2018
4. Exit conference with Director of the Office of Financial Services and heads of key divisions, bureaus, offices or programsDecember 14, 2018
 - The purpose of this meeting will be to summarize the results of the fieldwork, to review significant findings, and to discuss any management comments

C. DATE FINAL REPORT IS DUE

The Auditor will provide a draft of all reports required for inclusion in the CAFR to the District by no later than January 11, 2019. The District will provide a complete draft of the CAFR, including the Letter to the Citizens, financial statements, notes, and all required supplementary information, to the Auditors on or before January 18, 2019. The Auditor is expected to be available for meetings and phone consultation during the period following the end of fieldwork until completion of the CAFR.

The Auditor will complete their review of the draft CAFR and deliver a signed opinion letter “*Report of Independent Certified Public Accountants,*” single audit reports, and management letter to the District by no later than February 15, 2019. The Auditor will attend the meeting of the Finance, Administrative and Audit Committee when the District’s CAFR is presented for acceptance on March 12, 2019. The Auditor will make the required disclosures to the Committee, review the audit process, present audit results, and be available to answer any questions the Board members may have.

PART IV — ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. OFFICE OF FINANCIAL SERVICES AND CLERICAL ASSISTANCE

Financial Services staff and responsible management personnel will be available during the audit to assist the Auditor by providing information, documentation and explanations. The preparation of confirmations, any typing, and reproduction will be the responsibilities of the District.

B. INFORMATION/COMPUTER SYSTEMS

Office of Information Technology personnel will be available to provide computer systems documentation and explanations. The Auditor will be provided computer time and use of the District's computer hardware and software.

C. PREPARATION OF CAFR REPORT

Office of Financial Services staff will prepare all financial statements, notes, schedules and other supporting information for the CAFR. These reports are itemized as follows:

1. Basic Financial Statements:
 - Statement of Net Position
 - Statement of Activities
 - Balance Sheet — Governmental Funds
 - Statement of Revenues, Expenditures, and Changes in Fund Balances — Governmental Funds
 - Statements of Revenues, Expenditures, and Changes in Fund Balance — Budget and Actual
 - Notes to the Financial Statements
2. Management's Discussion and Analysis
3. Other Supplementary Information
4. Various Statistical Reports
5. Schedules of Federal and State Financial Assistance

D. WORK AREA, TELEPHONES, PHOTOCOPYING, AND FAX MACHINES

The District will provide the Auditor's staff with reasonable work space, desks, chairs, and access to telephone lines, photocopying facilities, and fax machines, subject to the following restrictions:

E. REPORT PREPARATION

Report preparation, editing, and printing will be the responsibilities of the District.

EXHIBIT 1 — KEY PERSONNEL FOR DISTRICT

Finance, Administration and Audit Committee

<u>Individual</u>	<u>Title</u>
Ron Howse	Chairman
Fred Roberts	Member
Chuck Drake	Member
John Miklos	Alternate

Executive Offices

<u>Individual</u>	<u>Title</u>
Ann B. Shortelle	Executive Director
Lisa A. Kelley	Chief of Staff
Daniel Fanger	Inspector General
Bill Abrams	General Counsel

Office of Financial Services

<u>Individual</u>	<u>Title</u>
Mary-Lou Pickles	Office Director
Missy Licourt	Budget Director
Wendy Cox	Procurement Director
Greg Rockwell	Accounting Director

EXHIBIT 2 — DISTRICT COMPUTER SYSTEMS SOFTWARE

SOFTWARE			
Application	Vendor	Function	Hardware
Adobe Acrobat Pro & Standard & Reader	Adobe	Imaging tool	Client PC
Adobe Photoshop	Adobe	Imaging tool	Client PC
Adobe Photoshop Elements	Adobe	Imaging tool	Client PC
AOI and Map Theme	District Developed	ArcGIS tool	Server
Application Express	Oracle	Application development	Server
ArcHydro Data Summary Tool	District Developed	ArcHydro	Client PC
ArcHydro Rainfall	District Developed	ArcHydro rainfall	Client PC
ArcHydro Water Quality	District Developed	ArcHydro water quality	Client PC
ArcView	ESRI	GIS application	Client PC
Autodesk Design Review	Autodesk	Drawing tool	Client PC
Autodesk DWG TruView	Autodesk	Drawing tool Viewer	Client PC
Basins	EPA Basins	GIS / mapping tool	Client PC
Brava Reader	Brava	Imaging tool	Client PC
Budget Planning Tool	District Developed	Budget planning	Server
Canvas	Canvas Solutions, Inc	Productivity	Mobile
Citrix Receiver	Citrix	Remote access tool	Client PC
Conservation Easement	District Developed	Conservation easement	Server
Corpscon for Windows	US Army Corp of Engineers	GIS / mapping tool	Client PC
CUP/ERP Query tool	District Developed	Online permit GIS search	Server
DNRGPS	Minnesota Dept of Natural Resources	GIS / mapping tool	Client PC
Document Search Tool	District Developed	Search online documents	Server
DYMO Label Software	DYMO	– software for Dymo labelers	Client PC
E-Business Suite	Oracle	Resource management	Server
E-Forms ^{3/4} Purchase Requisition	District Developed	Forms	Server
E-Forms ^{3/4} Travel Authorization Request	District Developed	Forms	Server
E-Forms ^{3/4} Travel Reimbursement Voucher	District Developed	Forms	Server
Dell/EMC Legato Networker	Dell/EMC	Data backup tool	Server
E-noticing	District Developed	Online permit noticing	Server
Environmental Data Query Tool	District Developed	Online Environ. GIS data tool	Server
E-Permitting	District Developed	Online permit application	Server
ESRI ArcGIS	ESRI	GIS / mapping tool	Server
ESRI ArcInfo	ESRI	GIS / mapping tool	Client PC
ESRI ArcMap	ESRI	GIS / mapping tool	Client PC
ESRI ArcPad	ESRI	GIS / mapping tool	Client PC
ESRI ArcSDE	ESRI	GIS / mapping tool	Server
Exceed	OpenText	Connectivity tool	Client PC
Floridawaterpermits.com	District Developed	Inter-districts permit portal	Server
Garmin City Navigator	Garmin LTD	GIS / mapping tool	Client PC
Garmin GPS 5	Garmin LTD	GIS / mapping tool	Client PC
eRegulatory System	District Developed	Regulatory permitting	Server
Google Earth Pro (Free)	Google	GIS / mapping tool	Client PC
GPS Pathfinder Office	Trimble	GIS / mapping tool	Client PC
HDS Internet Application Services	District Developed	Online Hydrological GIS data	Server
HEC-HMS	US Army Corp of Engineers	Numeric/Scientific Modeling	Client PC
HEC-RAS	US Army Corp of Engineers	Numeric/Scientific Modeling	Client PC
ServicePro	Helpdesk	Help desk software	Client/Server
Hydrometeorologic Data Toolkit	District Developed	Hydrological data retrieval	Server
ICPR	Streamline Technologies	Numeric/Scientific Modeling	Client PC

SOFTWARE			
Application	Vendor	Function	Hardware
IESpell	Iespell	Spelling checker for browser	Client PC
Image Viewer	District Developed	Online DOQ image viewer	Server
InfranView	Irfan Skiljan	Imaging tool	Client PC
Invasive Plants	District Developed	Invasive plants	Server
IT Budget Request	District Developed	Budget planning	Server
IT Budget Tool	District Developed	IR budget management	Server
ISATIS	Geovariances	Statistics tool	Client PC
Kofax Capture	Konica Minolta	Imaging tool	Client PC/Server
Land Resources	District Developed	Land resources	Server
LoggerNet	Campbell Scientific	Data logging	Server
Adobe Dreamweaver	Adobe	Development tool	Client PC
Malwarebytes AV	Malwarebytes	Antivirus Tool	Client PC
MapSource	GPSnow.com	GIS / mapping tool	Client PC
MFL data loader	District Developed	Minimum flow data	Server
Microsoft Live Meeting	Microsoft	Live Meeting	Client PC
Microsoft Office 365	Microsoft	Productivity	Client PC/Cloud
Microsoft Project Standard	Microsoft	Productivity	Client PC
Microsoft Visio Pro	Microsoft	Productivity	Client PC
Microsoft Visual Basic	Microsoft	Development tool	Client PC
MiniTab	Minitab	Statistics tool	Client PC
Modret 6.1	Engineering Software, Inc.	Numeric/Scientific Modeling	Client PC
Mozilla Firefox	Mozilla	Web browser	Client PC
Outlook Meeting Room Reservation	District Developed	Reserve meeting room	Server
PCS Administration	District Developed	Project management	Server
PDF Converter Pro	Nuance Software	Imaging tool	Client PC
PhotoImpact	Ulead	Imaging tool	Client PC
Ponds 3.3	Devo Engineering	Numeric/Scientific Modeling	Client PC
Endnote	Thomson Reuters	Bibliographic tool	Client PC
Putty	Putty	Free Telnet ssh client	Client PC
Python	Python Software Foundation	Development tool	Client PC
Rapid SQL	Embarcadero Technologies, Inc.	Data mining tool	Client PC
SAS	SAS	Statistics tool	Server
SigmaPlot	Systat	Statistics tool	Client PC
SCCM	Microsoft	System management tool	Client/Server
SpySweeper Stand alone & Network	Webroot	Antivirus Tool	Client PC
Station Header	District Developed	Station management	Server
Surfer 8	Golden Software	GIS / mapping tool	Client PC
Survey Benchmark	District Developed	Online survey benchmark	Server
Endpoint	Microsoft	Antivirus Tool	Client PC
Veritas Enterprise Vault for MS Exchange	Veritas	Document Archiving	Cloud
TecPlot	Tecplot	Numeric/Scientific Modeling	Client PC
SampleMaster Lims	Accelerated Technology Laboratories	Data management tool	Server
TreeSize	Jam Software	File management tool	Client PC
Vehicle Reservation System	District Developed	Reserve vehicle	Server
Visual Slick Edit	SlickEdit, Inc.	Development tool	Client PC
Water Use	District Developed	Water use	Server
Water Wise	District Developed	Water wise	Server
WAV Admin	District Developed	Water action volunteer	Server

SOFTWARE			
Application	Vendor	Function	Hardware
WAV Data	District Developed	Water action volunteer	Server
Well Construction	District Developed	Well construction	Server
WinZip	WinZip	Data compression tool	Client PC
Workforce Central	Kronos	Employee Time Accounting	Server
Xtools Pro	xTools	GIS / mapping tool	Client PC
Water Quality Collection System	District Developed	Field Data Collection System	Server
Discoverer	Oracle	Data query tool	Server
Environmental Data QA	District Developed	Environment data	Server
WebCenter	Oracle	Content management system	Server
SQLDeveloper	Oracle	SQL database development tool	Client PC

DATABASES			
Database	Vendor	Application	Type
SQL Server	Microsoft	Database	Server
Oracle Database	Oracle	Database	Server
MySQL	Oracle	Database	Server

EXHIBIT 3 — ENGAGEMENT LETTER

(TO BE INSERTED UPON CONTRACT AWARD AND PRIOR TO SIGNATURES)

ATTACHMENT B — INSURANCE REQUIREMENTS

Auditor shall acquire and maintain until completion of the Work the insurance coverage listed below, which constitutes primary coverage. Auditor shall not commence the Work until the District receives and approves Certificates of Insurance documenting required coverage. Auditor's General Liability policy shall include Endorsement CG 20101185, or equivalent, naming the St. Johns River Water Management District (the "District") as Additional Insured. All required policies shall include: (1) endorsement that waives any right of subrogation against the District for any policy of insurance provided under this requirement or under any state or federal worker's compensation or employer's liability act; (2) endorsement to give the District no less than 30 days' notice in the event of cancellation or material change. Certificates of Insurance must be accompanied by copies of the requested endorsements.

Any deductibles or self-insured retentions above \$100,000 must be declared to and approved by the District. Approval will not be unreasonably withheld. Auditor is responsible for any deductible or self-insured retention. Insurance must be placed with insurers having an A.M. Best rating of A-V or greater. District receipt of insurance certificates providing less than the required coverage does not waive these insurance requirements.

- (a) **Workers' Compensation Insurance.** Workers' compensation and employer's liability coverage, including maritime workers' compensation, if applicable, in not less than the minimum limits required by Florida law. If Auditor claims an exemption from workers' compensation coverage, Auditor must provide a copy of the Certificate of Exemption from the Florida Division of Workers' Compensation for all officers or members of an LLC claiming exemption who will be participating in the Work. In addition, Auditor must provide a completed District "Affidavit (Non-Construction)" for non-construction contracts.
- (b) **General Liability.** Commercial General Liability Insurance on an "Occurrence Basis," with limits of liability not less than \$500,000 for personal injury, bodily injury, and property damage. Coverage shall include: (1) contractual liability, (2) products and completed operations, (3) independent contractors, and (4) property in the care, control, or custody of the Auditor. Extensions shall be added or exclusions deleted to provide the necessary coverage.
- (c) **Automobile Liability.** Minimum limits of \$100,000/\$300,000/\$500,000
- (d) **Professional Liability.** (Per claim) \$500,000 single limits.

ATTACHMENT C — DISTRICT’S SUPPLEMENTAL INSTRUCTIONS (sample)

DISTRICT SUPPLEMENTAL INSTRUCTIONS #

DATE:

TO: _____

, _____

FROM: Robert Rockwell, Project Manager

CONTRACT NUMBER: 33063

CONTRACT TITLE: Annual Independent Financial Auditing Services

The Work shall be carried out in accordance with the following supplemental instruction issued in accordance with the Contract Documents without change in the Contract Sum or Contract Time. Prior to proceeding in accordance with these instructions, indicate your acceptance of these instructions for minor adjustments to the work as consistent with the Contract Documents and return to the District’s Project Manager.

1. Auditor’S SUPPLEMENTAL INSTRUCTIONS:

2. DESCRIPTION OF WORK TO BE CHANGED:

- DESCRIPTION OF SUPPLEMENTAL INSTRUCTION REQUIREMENTS:

Auditor’s approval: (choose one of the items below):

Approved: _____ Date: _____

(It is agreed that these instructions shall not result in a change in the Total Compensation or the Completion Date.)

Approved: _____ Date: _____

(Auditor agrees to implement the Supplemental Instructions as requested, but reserves the right to seek a Change Order in accordance with the requirements of the Agreement.)

Approved: _____ Date: _____
Greg Rockwell, District Project Manager

Acknowledged: _____ Date: _____
Wendy Cox, District Procurement Director

c: Contract file
Financial Services