

IRL Council



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INDIAN RIVER LAGOON
NATIONAL ESTUARY PROGRAM

REQUEST FOR PROPOSALS RFP #2021-005

Independent Audit Services

IRL COUNCIL
1235 Main St.
Sebastian, FL 32958
TEL: 772-742-2858

RFP #2021-005

REQUEST FOR PROPOSALS
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INDEPENDENT AUDIT SERVICES

The IRL Council (Council) was established as an independent special district on February 24, 2015, via an inter-local agreement dated February 19, 2015. The Council was created under the authority of §163.01, Fla. Stat., and §189.012(3), Fla. Stat. Its operational area is within Brevard, Indian River, Martin, St. Lucie and Volusia counties. The Council is the local sponsor for the IRLNEP under the EPA's National Estuary Program.

The IRL Council is an independent special district of Florida created by interlocal agreement in February 2015. More detailed information about the Council can be found in on the Council's web site at <https://onelagoon.org>. Section 218.39, Florida Statutes, requires the Council to have completed within nine (9) months of each fiscal year-end, an annual financial audit of its accounts and records. The Council is soliciting Proposals from qualified Certified Public Accountants and/or firms licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial operations of the Council. The audit shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

GENERAL INFORMATION

1. PROJECT OBJECTIVE

The IRL Council is seeking Proposals from qualified and experienced firms for the provision of Independent Auditing Services. **Interested firms shall be certified public accounting firms duly licensed under chapter 473, Florida Statutes and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.** The term of the engagement shall be five (5) years beginning with the Fiscal Year ending September 30, 2021.

2. SUBMITTAL OF PROPOSALS

Interested firms are invited to submit a complete Proposal for consideration. The Proposal must address the items requested, clearly and concisely. The Council intends to negotiate a contract for the desired services upon selection of the Proposal that best satisfy the evaluation criteria.

Proposals shall be submitted by electronic mail to kolodny@irlcouncil.org. Time is of the essence and any Proposals received after **5:00 pm July 16, 2021**, whether by electronic mail or otherwise will be disqualified from consideration. The Council will in no way be responsible for delays caused by any occurrence. Proposals shall not be submitted and will not be accepted by courier, US mail, telephone, telegram, facsimile or in person. Respondents are responsible for insuring that their Proposal is delivered and received by Council personnel by the deadline indicated. At the designated time and place, the Council's purchasing agent or designee will record the Proposal for the record.

The Council reserves the right in its sole discretion to reject any or all Proposals and/or to waive all nonmaterial, minor irregularities on any and all Proposals. All costs and expenses, including reasonable attorney's fees, incurred by any Respondent in preparing and responding to this RFP are the sole responsibility of the Respondent including without limitation any and all costs and fees related to a protest. The documents included or incorporated in this RFP constitute the complete set of instructions, scope of work, specification requirements and forms. It is the responsibility of the Respondent to ensure that all pages are included. Therefore, all Respondents are advised to closely examine this RFP. All Proposals must be submitted in Portable Document Format (PDF) only. Signatures are required where indicated; failure to do so may be cause for rejection of the Proposal.

3. CHANGES AND INTERPRETATIONS

Changes to this RFP will be made by written addenda. A written addendum is the only official method whereby interpretation, clarification or additional information can be given. Addenda will be posted on the "Request For Proposals" section of the Council website: www.onelagoon.org.

All questions regarding this RFP should be submitted in writing via e-mail to kolodny@irlcouncil.org and must be received no later than ten (10) calendar days prior to the due date for Proposals. All questions will be answered via addenda. If a question is not answered, the Respondent should assume all relevant information is contained within this RFP. The Council will attempt to not issue any addenda within three (3) business days of the due date of Proposals; however, the Council reserves the right to issue any addenda at any time prior to the due date and time of Proposals.

4. PROPERTY OF THE COUNCIL

All materials submitted in response to this RFP become the property of the Council. The Council has the right to use any or all ideas presented in any response to this RFP, whether amended or not, and selection or rejection of a Proposal does not affect this right. No variances to this provision shall be accepted.

5. RFP TIMETABLE

The anticipated schedule for this RFP and contract approval is as follows:

- Questions from Potential Respondents Due Up to July 06, 2021
- Issue Addendum (if necessary) July 09, 2021
- Proposals Due July 16, 2021 (on or before 5:00 pm ET)
- Short List Announcement (if applicable) August 6, 2021
- Proposal Selection August 13, 2021
- Contract Negotiations & Approval On or before September 30, 2021

The Council reserves the right to amend the anticipated schedule as it deems necessary.

6. CONE OF SILENCE

Unless communication occurs during a publicly noticed meeting, all communication between the IRL Council Board of Directors and their alternates, Evaluation Team Members (Susan Adams, Thomas Campenni, and Frank Catino), employees and agents and any entity or person seeking to be awarded a contract (including their lobbyists and potential subcontractors) is prohibited until the time of award, rejection of all responses or some other action by the Council to end the selection process.

7. ETHICS REQUIREMENT

This RFP is subject to the State of Florida Code of Ethics. Accordingly, there are prohibitions and limitations on the employment of Council officials and employees and contractual relationships providing a benefit to the same. Respondents are highly encouraged to review the Florida Code of Ethics in order to ensure compliance with the same.

8. DISCLOSURE AND DISCLAIMER

The information contained herein is provided solely for the convenience of Respondents. It is the responsibility of a Respondent to assure itself that information contained herein is accurate and complete. Neither the Council, nor its advisors provide any assurances as to the accuracy of any information in this RFP. Any reliance on the contents of this RFP, or on any communications with Council representatives or advisors, shall be at each Respondent's own risk. Respondents should rely exclusively on their own investigations, interpretations and analyses in connection with this matter. The RFP is being provided by the Council without any warranty or representation, express or implied, as to its content, accuracy or completeness and no Respondent or other party shall have recourse to the Council if any information herein contained shall be inaccurate or incomplete. No warranty or representation is made by the Council that any Proposal conforming to these requirements will be selected for consideration, negotiation or approval.

In its sole discretion, the Council may withdraw this RFP either before or after receiving Proposals, may accept or reject Proposals, and may accept Proposals which deviate from the non-material provisions of this RFP. In its sole discretion, the Council may determine the qualifications and acceptability of any firm or firms submitting Proposals in response to this RFP. Following submission of Proposals, the Respondent agrees to promptly deliver such further details, information and assurances, including, but not limited to, financial and disclosure data, relating to the Proposals and/or the Respondent, including the Respondent's affiliates, officers, directors, shareholders, partners and employees, as requested by the Council. Any action taken by the Council in response to a Proposal made pursuant to this RFP or in making any award or failure or refusal to make any award pursuant to such Proposal, or in any cancellation of award, or in any withdrawal or cancellation of this RFP, either before or after issuance of an award, shall be without any expense, liability or obligation on the part of the Council, or their advisors.

Any recipient of this RFP who responds hereto fully acknowledges all the provisions of this Discloser and Disclaimer and agrees to be bound by the terms hereof. Any Proposal submitted pursuant to this RFP is at the sole risk and responsibility of the Respondent submitting such Proposal.

9. CONTRACT AGREEMENT / COMPENSATION

The terms and conditions of the resulting contract including the fee for the services to be rendered will be negotiated with successful Respondent. Such contract shall be in accordance with Section 218.391, Florida Statutes. In accordance with Section 218.391 and Section 218.39, Florida Statutes, the Council will ensure that the agreed upon compensation is reasonable. If the Council and the successful Respondent cannot agree on the terms and conditions of the resulting contract, the Council reserves the right to terminate negotiations with the successful Respondent and move to the next ranked Respondent to commence negotiations. Negotiations may continue in this process until the Council is able to enter into a contract with a Respondent that best meets the needs of the Council.

The Council anticipates awarding one contract.

The resulting non-exclusive continuing contract or contracts shall be renewable for up to 5 years. Each fiscal year of the contract and any future years will be subject to satisfactory performance and the availability of funds lawfully appropriated for its purpose by the Council. The Council need not include a lack of appropriations provision in the resulting contract to avail itself of such legal right.

10. INSURANCE REQUIREMENTS

Prior to execution of the resulting contract derived from this RFP, the awarded Respondent shall obtain and maintain in force at all times during the term of the resulting contract insurance coverage as required herein. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida. The Certificates shall clearly indicate that the firm has obtained insurance of the type, amount, and classification as required for strict compliance with this provision and that no material change, or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the Council. Compliance with the foregoing requirements shall not relieve the selected Respondent of its liability and obligations under the resulting contract.

- A. The selected firm shall maintain during the term of the contract, standard Professional Liability Insurance in the minimum amount of \$1,000,000.00 per occurrence.
- B. The selected firm shall maintain, during the life of the contract, commercial general liability, including public and contractual liability insurance in the amount of \$1,000,000.00 per occurrence (\$2,000,000.00 aggregate) to protect the firm from claims for damages for bodily and personal injury, including wrongful death, as well as from claims of property damages which may arise from any operations under the contract, whether such operations be by the firm or by anyone directly or indirectly employed by or contracting with the firm.
- C. The selected firm shall carry Workers' Compensation Insurance and Employer's Liability Insurance for all employees as required by Florida Statutes.
- D. The selected firm shall maintain comprehensive automobile liability insurance in the minimum amount of \$1,000,000 combined single limit for bodily injury and property damages liability to protect from claims for damages for bodily and personal injury, including death, as well as from claims for property damage, which may arise from the ownership, use, or maintenance of owned and non-owned automobiles, including rented automobiles whether such operations be by the firm or by anyone directly or indirectly employed by the firm.

All insurance, other than Professional Liability and Workers' Compensation, to be maintained by the selected Respondent shall specifically include the Council as an "Additional Insured".

11. EVALUATION AND AWARD

In accordance with Section 218.391, Florida Statutes, the IRL Council established an Evaluation Team (a/k/a Auditor Selection Committee). Each member of the Evaluation Team will evaluate Respondents' Proposal consistent with the Proposal evaluation criteria listed below. The Evaluation Team will rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the request for proposal, the Team shall recommend such firms as it deems to be the most highly qualified. The IRLNEP will then provide the evaluations (i.e., rankings) to the IRLNEP Management Board and/or the IRL Council Board of Directors with or without presentations and/or discussions for a decision. Council staff will notify all submitting Respondents and advertise (if any) the Evaluation Team meeting(s) in the appropriate media as directed by law. The Council shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked firm. Recommended awards will be available for review by interested parties at the Council Office and the Council's website.

Each submitted Proposal will be evaluated individually and in the context of all other Proposals. Proposals must be fully responsive to the requirements described in this RFP and to any subsequent requests for clarification or additional information made by the Council through written addenda to this RFP. Proposals failing to comply with the submission requirements, or those unresponsive to any part of this RFP, may be disqualified.

As part of the evaluation process, the Council may conduct an investigation of references, including but not limited to, a record check of consumer affairs complaints. By submitting a Proposal, Respondents acknowledge this process and consent to the Council's investigation. Council is the sole judge in determining the Respondent's Proposal.

At its sole option, the Evaluation Team or Council may require brief presentations from some or all of the Respondents. This requirement is at the sole discretion of the Council.

While the Council allows Respondents to specify any desired variances to the RFP terms, conditions, and specifications, the number and extent of variances specified will be considered in determining the Proposals which are most advantageous to the Council.

RFP Evaluation Scoring Criteria:

The evaluation of the Proposal will be conducted in accordance with the following criteria (with associated points available).

<u>Proposal Evaluation Criteria</u>	<u>Points Available</u>
Demonstrated evidence of capability, experience and skill	30 points
Evidence of successful past performance for similar projects	30 points
Evidence of adequate personnel to perform	15 points

Proposers proposed fees and prices	10 points
Completeness and responsiveness of Proposal	5 points
Terminations and/or litigation	5 points
Evidence of required license(s) and certification(s)	5 points

12. **PROPOSAL FORMAT**

Each Respondent shall submit **One Original**, electronically and in PDF format. All RFP responses are to be emailed to directly to **kolodny@irlcouncil.org**, in English. Each submittal shall contain all the information required herein to be considered for award. Omission of required data may be cause for disqualification. Any other information thought to be relevant, but not applicable to the enumerated sections, should be provided as an appendix to the proposal. If publications are supplied by a Respondent to respond to a requirement, the response should include reference to the document number and page number. Proposals not providing this reference will be considered to have no reference materials included in the additional documents.

Proposals must be properly signed by the owner/principal having the authority to bind the firm to a resulting contract. **Signatures are required where indicated; failure to do so shall be cause for rejection of Proposal.**

Only one Proposal may be submitted by each Respondent.

Proposals which do not contain or address key points or sufficiently document the requested information may be deemed non-responsive.

All Proposals shall be submitted in the format identified below. Failure to submit the required documentation in the format identified may cause for disqualification.

A. Letter of Transmittal (not to exceed three pages)

This letter will summarize in a brief and concise manner the following:

- Confirm that the firm is a certified public accounting firm duly licensed under chapter 473, Florida Statutes and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
- General summary of Respondent's firm; how long in business; general approach to tasks and projects; location; and, summary of the firm's qualifications.
- Proposer's brief understanding of the scope of services.
- The letter must name all persons or entities interested in award as principals. Identify all of the persons authorized to make representations for the firm, including the titles, addresses, and telephone numbers of such persons.
- An authorized agent of the firm must sign the Letter of Transmittal and must indicate the agent's title or authority.
- The individual or firm identified on the Letter of Transmittal will be considered the primary firm.

B. Addenda (unlimited pages)

This section shall include a statement acknowledging receipt of each addendum issued by the Council. Each Respondent is responsible for visiting the Council's website to view and obtain addendum.

C. References & Materials (not to exceed 15 pages plus the form).

1. Evidence of capability, experience and skill: Respondents shall provide information of the firm's capability, experience and skill to provide the requested services and include the firm's organizational structure. The following information should be addressed in their audit approach:
 - Proposed segmentation of the engagement
 - Level of staff and number of hours to be assigned to each proposed segment of the engagement
 - Sample size and the extent to which statistical sampling is to be used in the engagement
 - Extent of use of EDP software in the engagement
 - Type and extent of analytical procedures to be used in the engagement
 - Approach to be taken to gain and document an understanding of the internal control structure
 - Approach to be taken in determining laws and regulations that will be subject to audit test work
 - Description of Proposer's experience in preparing governmental financial statements, and in providing assistance in obtaining the Certificate of Achievement for Excellence in Financial Reporting
 - A tentative schedule for performing key aspects of the audit
 - A fee schedule for the complete audit. This schedule will include a price for general audit and for single audit each year of the contract as well as staff hourly rates for any additional work which may be requested by the council which is outside the scope of this contract.

2. Evidence of successful past performance for similar projects: Using the reference form provided, Respondents shall identify successful past performance for similar projects. Respondents shall provide a minimum of three (3) references on the form provided demonstrating their successful past performance. Prior experience with other Florida agencies is desirable. Respondents are responsible for verifying correct phone numbers and contact information provided. Failure to provide accurate information may result in the reference not being obtained or considered. Please include:
 - Copy of the two most recent external quality control review reports and letters of comment along with a statement indicating whether the reviews included a review of specific governmental engagements.
 - Results of any Federal or State desk review or field audits during the past three (3) years.

3. Evidence of adequate personnel to perform: Respondents shall provide 1-page summaries or resumes of key personnel to be assigned to provide services to the Council. Resumes should include a description of:
 - Location of the office from which the audit will be conducted and number of personnel in that office who would be working on the audit. Training, education and degrees.
 - Related experience and for whom.

- Professional certifications, licenses and affiliations.

D. Proof of Licenses (unlimited)

Respondents shall provide proof of required licenses for the firm and scope of services to be performed. This shall include:

- Proof of all applicable licenses for services to be rendered (including registration with State of Florida Division of Corporations if applicable);
- Copy of CPA license for all individual CPAs assigned to the audit and for the firm in the State of Florida.
- Documentation from Florida’s Board of Accountancy that the licenses described above are indeed active and in good standing.
- Positive affirmation that all CPAs assigned to the engagement have properly maintained CPE in governmental accounting as required by the Board of Accountancy.
- Positive affirmation that all CPAs assigned to the engagement have attended “Ethics for Governmental CPAs in Florida
- Statement or proof of required insurance; and,
- Proof of Proposer’s Business Tax Receipt (as applicable).

E. Litigation and/or Terminations (unlimited)

Respondents shall provide a summary of any litigation filed against their firm or key personnel in the past five (5) years which is related to the services sought under this RFP and that the Respondent provides in the regular course of business. The summary shall state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amount involved. *If none, state as such.*

Respondents shall also state if the Respondent has or had a contract or contracts for the services sought under this RFP which were terminated for default, non-performance or delay, in the past five (5) years. Respondents shall describe all such terminations, including the name and address of the other contracting party for each such occurrence. *If none, state as such.*

F. Evidence of Ability to Deliver on Time (limited to three pages)

Respondents shall provide a summary regarding their ability to deliver the requested services in a specific timeframe. Information regarding dedicated staff and current and projected firm workload should be provided.

13. REPRESENTATIONS BY SUBMITTAL OF PROPOSAL

By submitting a Proposal, the Respondent warrants, represents and declares that:

- A. Person(s) designated as principal(s) of the Respondent are named and that no other person(s) other than those therein mentioned has (have) any interest in the proposal or in the anticipated contract.
- B. The Proposal is submitted without connection, coordination or cooperation with any other persons, company, firm or party submitting the Proposal, and that the Proposal is, in all respects, true and correct without collusion or fraud.

- C. The Respondent understands and agrees to all elements of the RFP unless otherwise indicated or negotiated, and that the RFP shall become part of any contract entered into between the Council and the Respondent.
- D. By signing and submitting a Proposal, Respondent certifies that it and any parent corporations, affiliates, subsidiaries, members, shareholders, partners, officers, directors or executives thereof are not presently debarred, proposed for debarment or declared ineligible to bid or participate in any federal, state or local government agency projects.
- E. Pursuant to 287.133, Florida Statutes, a person or affiliate who has been placed on the convicted firm list maintained by the State of Florida may not submit a Proposal to the Council for 36 months following the date of being placed on the convicted firm list. Respondent certifies that submittal of its Proposal does not violate this statute.
- F. Respondent recognizes and agrees that the Council will not be responsible or liable in any way for any losses that the Respondent may suffer from the disclosure or submittal of its Proposal to third parties.

14. PROTESTS

Any actual Respondent who is aggrieved in connection with this RFP may protest such procurement. The protest must be filed with the Council in accordance with the Council’s procurement code. A complete copy of the Council’s procurement code is available on-line at <http://www.irlcouncil.com/uploads/7/9/2/7/79276172/operatingproceduresmanual.pdf>.

15. EXHIBITS

This RFP consists of the following exhibits (which are incorporated herein by reference):

- A. Exhibit “A” Scope of Services
- B. Exhibit “B” Proposer Information Form (must be submitted)
- C. Exhibit “C” Drug Free Workplace Form (must be submitted)
- D. Exhibit “D” References (must be submitted)
- E. Exhibit “E” Scrutinized Companies Certification Form
- F. Exhibit “F” E-Verify Form

16. COMPLIANCE

All Proposals received in accordance with this RFP shall be subject to applicable Florida Statutes governing public records including without limitation Chapter 119, Florida Statutes. If any Respondent believes its Proposal contain exempt or confidential information, the Respondent must identify the same at the time of submission of its Proposal. Failure to do so may result in the waiver of such exemption or confidentiality.

END OF GENERAL INFORMATION

EXHIBIT "A"
SCOPE OF SERVICES

1. BACKGROUND

The Council is soliciting Proposals from qualified certified public accounting firms to perform an annual examination of the basic financial statements of the Council for the five (5) fiscal years ending September 30, 2021, 2022, 2023, 2024 and 2025.

2. GENERAL TASKS AND DELIVERABLES

The following general tasks and deliverables are required of the selected Proposer:

- a. The selected Proposer, as auditor, shall perform an annual examination of the basic financial statements of the Council and purchasing operations, to express opinions on the fairness with which the statements present the financial positions, results of operations, and changes in financial position in conformity with generally accepted accounting principles.
- b. The auditor shall perform an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.
- c. The auditor shall evaluate the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Proposer is to perform tests of controls and properly document its assessment. Significant deficiencies and material weaknesses shall be communicated in writing in accordance with generally accepted auditing standards.
- d. The auditor shall perform an examination of any additional financial information necessary to comply with generally accepted auditing standards.
- e. The auditor is not required to audit the combining and individual fund financial statements and supporting schedules. However, the auditor is to provide an "in- relation-to" report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.
- f. The auditor is not required to audit the statistical section of the report; however, the auditor is responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.
- g. The scope of the audit shall include any additional activities necessary to establish compliance with the term "financial audit" as defined and used in Government Auditing Standards.
- h. The scope of the audit shall encompass the additional activities necessary to establish compliance with the Federal Single Audit Act, as amended; United States Office of Management and Budget (OMB) Circular No. A-133; other applicable Federal laws; and the Florida Single Audit Act. The Council anticipates that a single audit may be required each year covered by this contract.
- i. The auditor shall use financial condition assessment procedures to assist in detection of deteriorating financial condition as established under Florida Statutes 218.503. The auditor may use the procedures developed by the Auditor General or appropriate alternative procedures.
- j. The audit shall include a review of the financial report provided to the Department of Financial Services to assure consistency with the Comprehensive Annual Financial Report.

3. REPORTS

Following completion of the audit of the fiscal year financial statements, the auditor shall issue the following reports with regard to the basic financial statements of the Council:

- a. A report on the basic financial statements. This report must include, at a minimum:
 - i. A statement as to whether the financial statements are presented in accordance with generally accepted accounting principles;
 - ii. An expression of opinion regarding the financial statements taken as a whole, or an assertion to the effect that an opinion cannot be expressed including the reasons; therefore, and
 - iii. A statement that the audit was conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller of the United States.
- b. A report on compliance and internal control over financial reporting.
- c. A report on compliance and internal control over compliance applicable to each major federal program and state project.
- d. A management letter as required by Florida Statutes and Rules of the Auditor General which shall identify any management weaknesses observed, assess their effect on financial management and propose steps to correct or eliminate those weaknesses.
- e. Other reports required by the Federal Single Audit Act and the Florida Single Audit Act including:
 - i. An “in-relation-to” report on the Schedule of Expenditures of Federal Awards and State Financial Assistance
 - ii. A separate schedule of findings and questioned costs, including a summary of audit results related to financial statements, internal controls and compliance.
- f. Irregularities and Illegal Acts—The auditor shall make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: Executive Director, CFO or the Council as appropriate.

4. AUDIT SCHEDULE

Timeliness is critical in the performance of the audit. The auditor shall coordinate with the Council’s Accounting and Financial Reporting Services Provider and endeavor to accomplish the audit in a phased- in approach throughout the year in order to reduce the year-end workload on both the audit firm and Council staff. The Council will make necessary records available to the auditor throughout the year to assist in this regard. It is anticipated that each of the following shall be completed by the auditor no later than the dates indicated:

- a. Interim Work: All interim work shall be accomplished prior to September 30.
- b. Schedules to be prepared by the Council: Upon consensus with Finance staff, the auditor shall provide the Council’s COO, by August 31, a list of all schedules to be prepared by the Council’s Accounting and Financial Reporting Services Provider. The schedules will be made available to the auditor no later than November 21.
- c. Fieldwork: The auditor shall complete all fieldwork including that required by the single audit by January 31.

The auditor shall report to the Council, at least bi-weekly, the status of any potential audit adjustments so that the Council may have adequate opportunity to investigate, gather information and respond if necessary.

5. DATE FINAL REPORTS ARE DUE

The auditor shall deliver, in draft form, all required reports listed in Section 5.3 by February 15. Responses to management letter comments and single audit findings will be prepared by the Council and returned to the auditor for review by February 22. All final required reports shall be delivered

by March 1. A minimum of 20 copies of each report shall be provided to the Council, and a bound copy as well as a final report printed to .PDF as opposed to scanned to .PDF.

6. PRESENTATION TO THE COUNCIL

The partner in charge of the audit and the audit manager or other CPA assigned to the audit shall attend one or more public meetings, as deemed necessary by the Council, for discussion of the audit report.

7. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS

- a. The work papers are the property of the auditors and shall be held locally for a period of five years. Work papers shall be available for examination or duplication, without charge, to authorized Council personnel, representatives of Federal or State Agencies upon request of that Agency or the Council in accordance with Federal Law, State Law and other regulations. Working papers shall also be made available for examination, at no charge, or duplication at a reasonable charge, to subsequent auditors engaged by the Council .
- b. The auditors shall notify the Council immediately if any regulatory or other government agencies request a review of the audit work papers concerning the Council or any other government client audited by the audit firm.

8. OTHER REQUIREMENTS

- a. The auditor shall notify the Council immediately should any disciplinary actions be taken or complaints filed with any regulatory bodies against any of the firm's staff or the firm itself. Auditor shall make an immediate written report of all irregularities and illegal acts.
- b. The auditor must designate two (2) "key" members" of the audit team. The Council shall reserve the right to approve any substitutions or changes in those staff designated as "key".
- c. The auditor shall provide the Council with a copy of each external quality control review report and letters of comment for each review conducted during the time period engaged by the Council.

9. INFORMATION TO BE PROVIDED BY THE COUNCIL

The Council will provide, at a minimum, the following information to assist the auditor in performing the annual audit:

- a. General Ledger Trial Balance at September 30 and any other time periods requested by auditor.
- b. Statements of Revenues and Expenditures, Estimated vs. Actual Revenues, and Expenditures vs. Appropriations as of September 30, and any other time periods requested by auditor.
- c. Various schedules and worksheets designed to assist and provide backup information to the auditor.
- d. Electronic file (Excel format) containing end of year general ledger, revenue and expenditure balances for all accounts in the Council's accounting system for download into auditor software.
- e. Confirmation letters.
- f. Paid invoices, canceled checks and other supporting documentation as requested by the auditor.
- g. Other information requested by the auditor and mutually agreed upon by the Council COO.

END OF SCOPE OF SERVICES

EXHIBIT "B"

**RESPONDENT INFORMATION PAGE
RFP # 2021-005**

Company Name: _____

Authorized
Signature:

Signature

Print Name

Title: _____

Physical
Address:

Street

County State

Zip Code

Telephone: _____

Fax: _____

Email Address: _____

Web Site (if applicable): _____

Federal Identification Number: _____

This is a requirement of every Respondent.

EXHIBIT "C"
CONFIRMATION OF DRUG-FREE WORKPLACE

In accordance with Section 287.087, Florida Statutes, whenever two or more Proposals are equal with respect to price, quality, and service which are received by any political subdivision for the procurement of commodities or contractual services, a proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

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

As the person authorized to sign this statement on behalf of _____, I certify that _____ complies fully with the above requirements.

Authorized Representative's Signature

Date

Name:

Position:

EXHIBIT "D"
REFERENCES

List below or on an attached sheet similar past projects. Please provide the name, addresses and telephone numbers of organizations, governmental or private, for whom you now are, or have **within the past five (5) years** provided similar services. (THIS FORM MAY BE COPIED).

#1 REFERENCE

Name of Client: _____

Address: _____

Phone No.: (____)_____ Fax: (____)_____

Contact Person Name: _____ Title: _____

Description of services: _____

_____.

Completed on time: Yes__ No__ (explain:_____).

Completed within budget: Yes__ No__ (explain:_____).

#2 REFERENCE

Name of Client: _____

Address: _____

Phone No.: (____)_____ Fax: (____)_____

Contact Person Name: _____ Title: _____

Description of services: _____

_____.

Completed on time: Yes__ No__ (explain:_____).

Completed within budget: Yes__ No__ (explain:_____)

#3 REFERENCE

Name of Client: _____

Address: _____

Phone No.: (____)_____ Fax: (____)_____

Contact Person Name: _____ Title: _____

Description of services: _____

_____.

Completed on time: Yes__ No__ (explain:_____).

Completed within budget: Yes__ No__ (explain:_____).

EXHIBIT "E"

SCRUTINIZED COMPANIES CERTIFICATION FORM

SCRUTINIZED COMPANIES CERTIFICATION FORM

By execution below, I, _____, on behalf of _____ (hereinafter, the "Applicant"), hereby swear or affirm to the following certifications:

The following certifications apply to all procurements:

1. The Applicant has reviewed section 215.4725, Florida Statutes, section 215.473, Florida Statutes and section 287.135, Florida Statutes, and understands the same.
2. The Applicant is not on the Scrutinized Companies that Boycott Israel List nor is the Applicant engaged in a boycott of Israel.
3. If awarded a contract, the Applicant agrees to require these certifications for applicable subcontracts entered into for the performance of work/services under this procurement.
4. If awarded a contract, the Applicant agrees that the certifications in this section shall be effective and relied upon by the IRL Council for the entire term of the contract, including any and all renewals.

APPLICANT:

By: _____

Date: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was sworn to (or affirmed) and subscribed before this _____ day of _____, 20____, by _____, who is the _____ of _____, who is personally known to me or who has produced _____ as identification.

NOTARY PUBLIC

Printed Name of Notary _____

My Commission expires: _____

EXHIBIT "F"
E-VERIFY FORM

STATE OF FLORIDA
E-VERIFY

Contract No:
Financial Project No(s):
Project Description:

Firm acknowledges and agrees to the following:

Firm:

1. Shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Vendor/Firm during the term of the contract; and
2. Shall expressly require any subcontractors performing work or providing services pursuant to the contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.

Company/Firm: _____

Authorized Signature:

Title: _____ Date: