



AGENDA REPORT
August 20, 2019

**Selection Committee Rankings and Authorization for Negotiation With
Selected Firm for External Financial Auditor Services**

SUBJECT:

Selection Committee Recommendation to the Board of County Commissioners of Top Three Ranked Firms for External Financial Auditing Services and Authorize Negotiation with Top Ranked Firm

FISCAL IMPACT:

\$360,000.00 is currently budgeted for external financial auditing services.

DEPT/OFFICE:

Central Services

REQUESTED ACTION:

It is requested that the Board accept the rankings and final recommendation of the top three ranked CPA Firms responding to Request for Proposals P-1-19-13, External Auditing Services for Brevard County; Establish a Negotiation Committee; and Authorize Negotiation of a Contract with the Board Selected Firm. It is also requested that the Board authorize the Chair to execute the subsequent negotiated contract upon review and approval from the County Attorney's Office and Risk Management Office and authorize the County Manager (or designee) to sign any and all renewals.

SUMMARY EXPLANATION and BACKGROUND:

In accordance with Board Policy BCC-94, External Auditor Selection Procedures, Request for Proposal P-1-19-13, External Financial Auditing Services was advertised on June 13, 2019 to solicit proposals from qualified Certified Public Accounting firms to audit the County's financial statements. Proposals were received on July 9, 2019 with five firms responding.

Pursuant to BCC-94, an Audit Committee comprised of the Sheriff, Property Appraiser, Tax Collector, Clerk of the Court, Supervisor of Elections (or their respective designees) and a Board of County Commissioners member evaluated the proposals received by the responding firms. The following criteria was evaluated:

Size/Structure of firm - 15%

Number of years staff has worked together - 10%

Supervision to be exercised over assigned staff - 15%

Firm's prior experience performing government audits - 20%
Firm's understanding of scope - 10%
Quality of presentation - 30%

The Audit Selection Committee convened on Monday August 12, 2019 and after hearing oral presentations from the five firms, scored and ranked the firms as follows:

- #1 - Cherry Bekaert, LLP
- #2 - Berman Hopkins, LLP
- #3 - Moore Stevens Lovelace (MSL)
- #4 - James Moore, CPA
- #5 - Mauldin & Jenkins CPA

The individual and consolidated score sheets are attached to this agenda item as well as the Proposal Analysis comparing the five responses received.

Per BCC-94, Paragraph II.a.1. - If compensation is not an evaluation factor used by the Audit Committee, the Board must negotiate a contract with the first ranked qualified firm. If a satisfactory contract cannot be reached, negotiations must be terminated and the Board must then proceed to negotiations with the second ranked firm and, upon failure to reach a satisfactory contract, with the third ranked firm.

It should be noted, that BCC-94 Paragraph II.a.3. states that as an alternative to the procedures specified in paragraph 1. above, the Board may select any of the firms recommended by the Audit Committee and negotiate a contract using any appropriate negotiation method which does not involve compensation as the sole or predominant factor used to select the firm.

Staff is requesting that the Board assign a negotiation committee to conduct negotiations in accordance with BCC-94. As stated in the policy, negotiations will be conducted with the best ranked firm. In the event they are unsuccessful, negotiations will cease with the best ranked firm and progress to the second ranked firm. It is also requested that the Board authorize the Chair to execute the resulting contract upon review and approval from the County Attorney's Office and Risk Management Office.

ATTACHMENTS:

Description

- ▢ **P-1-19-13 External Auditor Consolidated Ranking Sheet**
- ▢ **P-1-19-13 External Auditor Proposal Analysis**
- ▢ **P-1-19-13 External Auditor Services Commissioner Pritchett Evaluation Sheet**
- ▢ **P-1-19-13 External Auditor Services Aaron Frisbee Evaluation Sheet**
- ▢ **P-1-19-13 External Auditor Services Greg Pelham Evaluation Sheet**
- ▢ **P-1-19-13 External Auditor Services Kathleen Prothman Evaluation Sheet**
- ▢ **P-1-19-13 External Auditor Services Michele Moore Evaluation Sheet**
- ▢ **P-1-19-13 External Auditor Services Ronald Spangler Evaluation Sheet**



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

August 21, 2019

MEMORANDUM

TO: ^{STEVEN DARLING} ~~Leslie Rothering~~, Interim Central Services Director

RE: Item I.5., Selection Committee Rankings and Authorization for Negotiation with Selected Firm for External Financial Auditor Services

The Board of County Commissioners, in regular session on August 20, 2019, approved a Negotiation Committee consisting of Steve Darling, Purchasing Director, Kathy Prothman, County Finance, and Commissioner Pritchett, to conduct negotiations in accordance with Policy BCC-94 with the top ranked CPA firm of Cherry Bekaert, LLP for External Auditing Services; authorized the Chair to execute the subsequent negotiated contract upon review and approval from the County Attorney's Office and Risk Management; and authorized the County Manager, or his designee, to sign any and all renewals.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

cc: County Manager
Committee Members
Finance
Budget

RECEIVED

AUG 27 2019

BREVARD COUNTY
PURCHASING SERVICES

CONTRACT
EXTERNAL AUDIT SERVICES

This is a Contract entered into this 1st day of October 2019, by and between the following Parties: the **BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY**, a political subdivision of the State of Florida, hereinafter referred to as COUNTY, and **Cherry Bekaert LLP ("Cherry Bekaert")**, a limited liability partnership authorized to do business in the State of Florida, hereinafter referred to as CONTRACTOR.

WHEREAS, Section 218.391, Florida Statutes, as amended, provides a procedure for the selection of an external auditor (hereinafter referred to as "Contractor") by all County Agencies; and,

WHEREAS, the Brevard County External Auditor Selection Committee, pursuant to the provisions of Section 11.45, Florida Statutes, as amended, prepared a formal request for audit proposals RFP-1-19-13; and,

WHEREAS, the CONTRACTOR received a rating by the Brevard County External Auditor Selection Committee as the firm deemed qualified to perform the requested auditing services as set forth in the request for the audit proposals; and

WHEREAS, the COUNTY has accepted the CONTRACTOR's proposal and the Parties have negotiated a Contract which includes reasonable compensation for the performance of the auditing services provided in this Contract; and

WHEREAS, the CONTRACTOR possesses the special skills and expertise in the auditing of books, records, and accounts of governmental bodies as set forth in its response to the request for proposals.

NOW, THEREFORE, in consideration of the mutual terms and conditions, promises, covenants, and payments hereinafter set forth, the Parties agree as follows:

(1) SERVICES:

(A) The COUNTY retains the CONTRACTOR to conduct the annual audit of the books, accounts, records, and financial statements of Brevard County for the fiscal years ending September 30, 2019, 2020, 2021. The Attachment "A," attached and incorporated by this reference, is a summary description of the entities, to be included within such audit.

(B) The CONTRACTOR represents that it has in its employ, or will employ at its own expense, all necessary personnel to perform the Contract services; that all personnel performing the Contract services are fully qualified and, if required, are authorized/permitted/licensed under state and local law to perform the services. Proof of such licenses and approvals shall be provided to the COUNTY

upon request. The COUNTY may require that the CONTRACTOR remove any personnel from providing services under this Contract, that the COUNTY deems incompetent, careless, unprofessional or otherwise objectionable.

(2) TERM: The Contract term shall be for a three (3) year period; Contract will terminate upon presentation of the Brevard County Comprehensive Annual Financial Report (CAFR) for Fiscal Year ending September 30 2021. The County shall have the option to renew this agreement for two (2) consecutive terms of one (1) year each.

(3) PAYMENT:

(A) Total amount payable by the County to the Contractor for services, materials, travel and out-of-pocket expenses shall be a fixed cost of \$325,000 for each fiscal year ending September 30, 2019, 2020, and 2021.

(B) The CONTRACTOR shall provide all services required to produce a complete and final financial audit as defined in this Contract and pull all reports and information from the COUNTY's Systems Applications Products (SAP) Financial Management Information System required to conduct the audit.

(C) The CONTRACTOR shall submit monthly invoices to the Finance Director and the County Manager for the audit work completed during the preceding month. Compensation shall be due and payable in accordance with the Florida Prompt Payment Act.

(D) Each invoice/bill will note the percentage of the Contract that has been reached based upon the fixed cost set forth in paragraph (3) (A) above.

(E) The CONTRACTOR's final invoice for all services for each fiscal year shall be clearly marked with "Final Invoice." This shall be the CONTRACTOR's certification that all services have been properly performed and all charges have been invoiced to Brevard County. CONTRACTOR waives any further charges not properly included on the final invoice.

(F) Fees for additional services outlined in Sections 8, 9, 10 and 11 will be negotiated between parties based upon standard bill rates outlined in Attachment B.

(4) GOVERNING REQUIREMENTS:

(A) The audit shall be performed in accordance with Generally Accepted Auditing Standards and as set forth in Attachment "C".

(B) In addition, the audit shall be performed in compliance with the requirements of the most updated version of the authorities listed below:

- i. Section 215.97 and 218.39, Florida Statutes and any other statutes which may apply.

- ii. Regulations of the State of Florida Department of Financial Services.
- iii. Rules of the Auditor General (Chapter 10.550, Local Governmental Entity Audits).
- iv. Audit and Accounting Guide - Audits of State and Local Governmental Units ("The AICPA Guide").
- v. Requirements for federal Single Audits under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- vi. Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, published by the Comptroller General of the United States ("Yellow Book", as revised).

(5) DOCUMENTATION TESTING: The audits performed under this Contract shall include:

(A) Tests of documentary evidence supporting the transactions recorded in the records and accounts;

(B) Tests of the physical existence of County property and direct confirmation of certain assets and other liabilities by correspondence with selected agencies and banks; and

(C) A review of the accounting system maintained by the County agency in order to evaluate its effectiveness, its proper execution and adherence to its guidelines by the staff of the County agency.

(6) OPINIONS AND REPORTS:

(A) The performance of the audit is to be accomplished by the CONTRACTOR using its professional judgment, dictated by *Government Auditing Standards*.

(B) The CONTRACTOR shall issue opinions on the financial statements of Brevard County. The opinions shall cover the basic financial statements taken as a whole, as well as in-relation-to opinions on combining individual fund financial statements and schedules, and the Schedule of Expenditures of Federal Awards and State Financial Assistance.

(C) The CONTRACTOR's opinions may include a statement of the division of audit responsibility in a format similar to that contained in AU-C Section 600, of the Statement on Audit Standards issued by the Auditing Standards Board of the American Institute of Certified Public Accountants.

(D) The format of the financial statement for the audit as it relates to federal and state grant financial information will be such that federal grant and state financial information will be presented as supplemental information.

(E) The CONTRACTOR shall issue separate opinions on the financial statements of the constitutional/elected officers (Clerk of the Circuit and County Courts, Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections). The CONTRACTOR will send a copy of the opinion regarding the office of each elected official to that elected officer and to the County Manager. The CONTRACTOR will also issue an audit opinion on the Schedule of Landfill Management Escrow Account Activity and on the Schedule of County-Funded Court-Related Functions, and will examine the COUNTY'S compliance with the requirements of Florida Statute Sections 218.415, 365.172 and 365.173. The examinations will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and will include tests of records and other procedures necessary to express an opinion as to compliance, in all material respects, with statutory requirements.

(F) The CONTRACTOR shall issue reports on internal controls and management letters.

i. The reports on compliance and on internal controls shall be provided, in accordance with *Government Auditing Standards*.

ii. The CONTRACTOR shall issue a series of management letters setting forth comments pertinent to the elected constitutional office (Board of County Commissioners, Clerk of the Circuit and County Courts, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections), in accordance with Chapter 10.550, Rules of the Auditor General. Each management letter shall identify weaknesses in both internal control structure and management, assess their effect on financial management, and propose steps to eliminate them.

iii. In the process of performing the audits under this Contract, the CONTRACTOR shall make every reasonable effort to identify noted opportunity for improvements of internal controls, County agency procedures, financial reporting practices and operating policies and bring such suggestions for improvement to the attention of the Finance Director and the County Manager, in writing. Upon completion of the audit of the books and records of the County, the CONTRACTOR shall produce an audit report incorporating all comments and recommendations, including all management comments, and deliver the comments relative to the Board of County Commissioners to the Chair of the Board of County Commissioners, the County Manager, and the Finance Director. The CONTRACTOR shall deliver a copy of management comments pertinent to the Constitutional Offices to the Constitutional Officers, the County Manager, and the Finance Director. The CONTRACTOR

shall be available to review the contents of the final audit reports with the County and/or the Constitutional Officers, upon request.

(G) In the event the CONTRACTOR determines any of the records and accounts of any of the elected constitutional office to be unauditable, or in the event the CONTRACTOR determines that it is unable to submit an unmodified audit opinion on the audit of a County agency or the County, the CONTRACTOR shall notify, in writing, the officer that is the head of such County agency, the Finance Director, and the County Manager, of the reason for such determination and its recommendation as to action required to place such records and accounts in condition for audit. In such event, the COUNTY shall authorize one of the following courses of action:

- i. Implementation of CONTRACTOR's recommendations by COUNTY staff.
- ii. Implementation of CONTRACTOR'S recommendations by another firm of independent certified public accountants.
- iii. Direction to the CONTRACTOR to implement the recommendations at a negotiated fee.
- iv. Acceptance of CONTRACTOR'S disclaimer, adverse or qualified opinion as to such records and accounts.

(7) ENTITIES INCLUDED UNDER AUDIT: Under criteria set forth by the Governmental Accounting Standards Board for a financial reporting entity, Brevard County, Florida also includes the following entities as discretely presented component units:

(A) North Brevard Public Library District - The Library District staff maintains the financial records for the Library during the fiscal year. At the end of the fiscal year, modified accrual basis financial data is submitted to the County Finance Department for inclusion in the Board of County Commissioners' financial statements. The Library does not contract for an independent audit of its financial operations.

(B) Merritt Island Redevelopment Agency - The financial records of the Agency are maintained by the County Finance Department. The Agency's financial operations are managed as if the Agency is a Board department.

(C) Titusville-Cocoa Airport Authority - The staff of the Airport Authority maintains its financial records. An independent audit of the Airport Authority is obtained annually. The audited financial statements are submitted to the County Finance Department for inclusion in the Board of County Commissioners' financial statements.

(D) North Brevard Economic Development Zone - The financial records of the Development Zone are maintained by the County Finance Department. The Agency's financial operations are managed as if the Agency is a Board department.

(E) Brevard County Housing Finance Authority - The staff of the Housing Authority maintains its financial records. An independent audit of the Housing Finance Authority is obtained annually. The audited financial statements are submitted to the County Finance Department for inclusion in the Board of County Commissioners' financial statements.

(8) SUBSEQUENTLY INCLUDED ENTITIES FOR AUDIT:

(A) The Parties recognize that other agencies, in addition to those noted above, may be included within the audit entity.

(B) In the event such agencies are added to the County entity, the CONTRACTOR shall provide a written proposal to the Finance Director and the County Manager for the additional fees, if any (based on the hourly fee rates in effect), to be paid under this Contract. If a dispute occurs, the matter shall be placed on the Board of County Commissioners agenda for resolution.

(9) ADDITIONAL SERVICES/GROWTH:

(A) The Parties acknowledge that the County's financial operations may continue to expand based on inflationary growth and requests for additional services by Brevard County citizens.

(B) The Parties agree that the audit fee established within this Contract contemplates growth and will only be amended for extraordinary changes in the County's financial operations.

(10) ADDITIONAL SERVICES/GOVERNMENT REQUIRED:

(A) If the State of Florida, the County's federal cognizant agency for audit, the United States Office of Management and Budget, or other regulatory agency demands CONTRACTOR perform a material amount of additional work which the CONTRACTOR determines and maintains is not a result of the CONTRACTOR's failure to perform the audit as set forth in paragraphs one (1) through seven (7) in accordance with Generally Accepted Auditing Standards, the COUNTY may take one of the following courses of action:

- i. Direct the CONTRACTOR to provide a written proposal to the County Manager which sets forth the justification for additional fees, if any (based on the hourly fee rates in effect), to be added to the Contract. If a dispute occurs over the amount of fees for the work, the matter shall be placed on the Board of County Commissioners agenda for resolution;

ii. Contract with another certified public accountant to perform the additional audit work; or,

iii. Contest the CONTRACTOR's determination and demand that the CONTRACTOR performs the additional audit work without payment of additional fees.

(B) If the CONTRACTOR is requested to review or discuss the audit report with state or federal agencies and the CONTRACTOR believes that such review or discussion shall result in additional fees to the COUNTY, the CONTRACTOR shall notify the Finance Director and the County Manager of such request. The Finance Director and County Manager shall determine whether or not such review or discussion would be beneficial to the COUNTY prior to authorizing the incurrence of the additional fees. If a dispute occurs over the amount of the fees to be paid for the work, the matter shall be placed on the Board of County Commissioners agenda for resolution.

(11) ADDITIONAL SERVICES/COUNTY REQUIRED: The CONTRACTOR may, by mutual agreement between the Parties, prepare such additional COUNTY requested reports, certifications, statements and consultations during the Contract term for an additional fee which shall be negotiated between the Parties. An example of such reports would be a revenue parity test report for a bond issue.

(12) COORDINATION OF WORK:

(A) It is recognized that the CONTRACTOR must be able to accept the work product of other auditors retained by the County, other agencies, or other appointed Boards, in order to audit the books, accounts, and records of various other County agencies that are a component of the COUNTY. In recognition of this necessity, the Parties agree to coordinate efforts to ensure that the work product prepared by such other auditors on the audits of other County agencies will be acceptable to the CONTRACTOR for inclusion in the final audit report and in the combined general-purpose financial statements.

(B) If, at any time during the performance of the audits, or upon receipt of the final audit report of such other auditors performing the audits of other County agencies, the CONTRACTOR gains knowledge and determines that the work product of such other auditors is not acceptable for any reason, (or it will affect the ability of the CONTRACTOR to accept the work product of such other auditors for inclusion in the final audit report or in the combined general purpose financial statements), then the CONTRACTOR shall immediately submit in writing to such other auditors, the Finance Director, and the County Manager the specific reasons why such work product is not acceptable and the steps necessary to place such work product in an acceptable form. Nothing hereinabove shall require the CONTRACTOR to

review, or prevent the CONTRACTOR from reviewing, the audit programs or audit steps performed by such other auditors.

(13) DETECTION OF IRREGULARITIES:

(A) The Parties agree that the audits and examinations provided herein should be designed to provide reasonable assurance of detecting material financial errors and irregularities that are material to the financial statements. It is further agreed that because of the characteristics of irregularities, a properly designed and executed audit may not detect a material irregularity.

(B) The CONTRACTOR shall promptly inform the officer that is responsible (constitutional/elected officer, the County Manager, and the Finance Director) of any detection of misappropriation of funds or other fraudulent action or irregularity that may come to the CONTRACTOR's attention in the performance of any duty or responsibility in conducting audits under this Contract.

(14) DUE DATES:

(A) CONTRACTOR will complete the COUNTY audit and the auditing services under this Contract as early as possible subsequent to the end of the fiscal year. Both Parties agree to make every attempt to comply with the following schedule:

AUDIT PERFORMANCE STEP DATE(S)

- i. Interim work to commence at the auditor option with notice to the County.
- ii. Final trial balances available to the CONTRACTOR – February 1st.
- iii. Draft of the financial statements presented to the CONTRACTOR – March 8th.
- iv. Delivery of audit reports to the Finance Director and County Manager. Release is subject to CONTRACTOR approval of the printed Comprehensive Annual Financial Report - March 22nd.
- v. Exit conference with officials of the County and Constitutional Officers – April 10th.
- vi. Management letters to be presented to the Board of County Commissioners and other Constitutional Officers – April 10th.

(B) It is recognized by the CONTRACTOR that the COUNTY submits its audited financial statements to the Government Finance Officers Association no later than six (6) months after the end of the fiscal year for certificate of achievement review. In acknowledgment of this time limit, CONTRACTOR recognizes time is of the essence in the performance of the auditing services under this Contract.

(15) AVAILABLE INFORMATION: The COUNTY agrees to make available to the CONTRACTOR all information under its direct supervision and control relative to the auditing services under this Contract.

Upon request, COUNTY will make copies of all applicable documents, policies, statutes, rules and regulations. The COUNTY shall cooperate with the CONTRACTOR to provide information and assistance to the fullest extent possible in performing the auditing services.

(16) WORK SPACE AND DOCUMENTATION: The County Finance Department shall be responsible for printing and binding of the financial statements and audit report along with an electronic version of both. The COUNTY agrees to provide the CONTRACTOR with the following:

(A) Office space at a location to be determined at time of request based on needs of the Contractor and County.

(B) Information Systems' staff, equipment and software and off-site access to the Board's information system for the performance of auditing services, provided such utilization does not interfere with other required operations of such information systems.

(C) Financial statements for Brevard County that have been prepared by the Brevard County Finance Department, including all financial data prepared on the individual Constitutional Offices.

(D) Schedules to support all assets and liabilities reported on the balance sheets.

(E) Approximately 20 program hours by the Information Services Department.

(17) TRAVEL EXPENSES: The CONTRACTOR shall not bill for any time spent in travel from the CONTRACTOR's office to the offices of the County agencies. All billings submitted to the COUNTY shall be for actual hours worked by the specified/named person at the standard billing rate for said person.

(18) ASSIGNMENT: Neither the CONTRACTOR nor its representatives shall enter into any agreements with third parties to delegate any or all the responsibility or rights of this Contract without the prior written approval of the County Manager and Finance Director. Any subcontracts or other work performed by persons or firms other than the CONTRACTOR or designated COUNTY personnel shall have the prior written approval of the County Manager and Finance Director.

(19) RIGHT TO AUDIT RECORDS:

(A) Books, records and accounts related to the performance of this Contract shall be available for inspection during regular business hours by an authorized representative of the County and shall be retained by the Contractor for a period of five (5) years after termination or expiration of this Contract.

(B) All working papers and reports will be retained by the Contractor, at the Contractor's expense, for a minimum of five (5) years after termination or expiration of the Contract or such longer period of time as may be required to satisfy legal and administrative requirements.

(C) Notwithstanding any other provision in this Contract, including the Section titled "OTHER MATTERS, Access of Working Papers" of Attachment "C", the Contractor will make the working papers available during regular business hours, upon request, to the following entities or their designees:

- (i) County
- (ii) Auditor General of the State of Florida
- (iii) United States General Accounting Office
- (iv) Designees of the federal government, the State of Florida or the County as part of an audit quality review program
- (v) Auditors of entities of which the County is a sub-recipient of grant funds
- (vi) Successor auditors
- (vii) Other parties as deemed necessary by the County, subject to the Contractor's agreement
- (viii) Other parties entitled by law to have access to such papers

(20) RECORDS/PUBLIC RECORDS

Pursuant to Sec. 119.0701, Florida Statutes, and the terms and conditions of this Contract, if the Contractor is determined to be 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 as provided under Sec. 119.011(2), by entering into this Contract with the County, and the Contractor's records are determined to be public records and not entitled to any exemption, the Contractor is required to:

- (A) Keep and maintain public records that would be required by the County to perform the service.
- (B) Upon receipt from the County's Custodian of Records of a public records request, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable period of time at a cost that does not exceed the cost as provided for by Sec. 119.07, Florida Statutes or as otherwise provided for by law.
- (C) Ensure that public records that are exempt and confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract term, as otherwise provided for in this Contract, and following completion of the Contract if the Contractor does not transfer the records to the County.
- (D) Upon completion of the Contract, transfer at no cost, to the County all public records in the possession of the Contractor or keep and maintain public records that would be required by the County to perform the service. If the Contractor transfers all public records to the County upon completion of the Contract, the Contractor shall destroy any duplicate copies of the public records

that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of records, in a format that is compatible with the information technology systems of the County and in an accessible format under the Americans With Disabilities Act.

- (E) A request to inspect or copy public records relating to this Contract must be made directly to the County, but if the County does not possess the requested records, the County shall immediately notify the Contractor of the request, and the Contractor must provide any public records to the County or allow the records to be inspected or copied within a reasonable period of time.

If the Contractor does not comply with the County's request for public records, the County shall enforce the public records of this Contract, notwithstanding the County's option and right to unilaterally cancel this Contract upon violation of this provision by the Contractor. The Contractor, by failing to provide public records to the County or pursuant to a valid public records request within a reasonable period of time, may be subject to the penalties as provided for under Sec. 119.10, Florida Statutes.

- (F) The Contractor shall not transfer custody, release, alter, destroy or otherwise dispose of any public records unless or as otherwise provided for in this Contract or as otherwise provide for by law.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE COUNTY'S CUSTODIAN OF PUBLIC RECORDS by telephone at (321) 633-2071, or by email at publicrecordsrequest@Brevardfl.gov, or at the mailing address below: 2725 Judge Fran Jamieson Way, Viera 32940.

- (G) Should any person or entity make a public records request of the COUNTY which requires or would require the COUNTY to allow inspection or provide copies of records which the CONTRACTOR maintains are exempt under the Public Records Law or otherwise confidential, it shall be the CONTRACTOR'S obligation to provide the County within a reasonable time of notification by the COUNTY to the CONTRACTOR of the records request, of the specific exemption or confidentiality provision to allow the COUNTY to comply with the requirements of Florida Statute section

119.07(1)(e) and (f). Should the COUNTY face any kind of legal action to require or enforce inspection or production of any records provided by the CONTRACTOR to the COUNTY which the CONTRACTOR maintains are exempt or confidential from such inspection/production as a public record, the CONTRACTOR shall hire and compensate attorney(s) who shall represent the interests of the COUNTY as well as the CONTRACTOR in defending such action. The CONTRACTOR shall also pay any costs to defend such action and shall pay any costs and attorney's fees which may be awarded pursuant to Florida Statute 119.12.

(21) TERMINATION:

(A) In the event the Florida Auditor General, for any reason, undertakes the performance of the audit of the COUNTY's books, accounts and records for any fiscal year, the Parties agree the Contract provisions shall be abated and terminated as to the CONTRACTOR's performance of such audit; however, the CONTRACTOR would be compensated for any interim work already performed on a pro rata basis subject to the maximum fee established pursuant to paragraph (3).

(B) The COUNTY may, by written notice to the CONTRACTOR, terminate this Contract for cause in whole or in part, if the CONTRACTOR fails to:

- i. Provide services or reports that comply with the Contract or fails to meet the County's performance standards;
- ii. Perform the services or deliver the reports within the time specified in this Contract or any extension;
- iii. Make progress so as to endanger performance of this Contract; or
- iv. Perform any of the other provisions of this Contract.

(C) Prior to termination for cause, the COUNTY will provide adequate written notice to the CONTRACTOR through the County Manager affording the CONTRACTOR the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within thirty (30) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency within any time frame agreed to by the Parties shall result in termination. Such termination may also result in suspension or debarment of the CONTRACTOR in accordance with the County's Procurement Policy. The CONTRACTOR and its sureties (if any) shall be liable for any damage to the COUNTY resulting from the CONTRACTOR's default of the Contract. This liability includes any increased costs incurred by the COUNTY in completing performance under this Contract.

(D) In the event the COUNTY terminates this Contract for cause, the CONTRACTOR shall not have any claim against the COUNTY for lost profits or compensation for lost opportunities. After receipt of a Termination Notice, and except as otherwise directed by the COUNTY, the CONTRACTOR shall:

- i. Stop work on the date and to the extent specified;
- ii. Terminate and settle all orders and subcontracts relating to the performance of the terminated work;
- iii. Transfer all work in process, completed work, and other materials related to the terminated work as directed by the COUNTY; and
- iv. Continue and complete all parts of that work that have not been terminated.

(E) Neither CONTRACTOR nor COUNTY shall be liable, nor may either Party cancel this Contract for cause, when delays arise out of causes beyond the control of the Parties. Such causes may include, but are not restricted to, acts of God, acts of COUNTY in sovereign capacity, fires, floods, lightning strikes, epidemics, quarantine restrictions, strikes, freight embargoes, wars, civil disturbances, work stoppage, power failures, laws, regulations, ordinances, acts or orders of any governmental agency or official thereof, and unusually severe weather. In every case, the delay must be beyond the control of the claiming party. If CONTRACTOR is delayed in its performance as a result of the above causes, the COUNTY, shall upon written request of CONTRACTOR, agree to equitably adjust the provisions of this Contract, including price and delivery, as may be affected by such delay. However, this provision shall not be interpreted to limit the COUNTY's right to terminate for convenience.

(F) In the event a dispute occurs between the CONTRACTOR and the County Manager or Board of County Commissioners over additional fees related to a change in required audit work, and the Parties are unable to reach agreement as to an appropriate new Contract price, then the COUNTY or the CONTRACTOR may terminate this Contract. Fifteen (15) days' notice is required before the effective date of such termination.

(G) The COUNTY, by written notice, may terminate this Contract, in whole or in part, for the convenience of the County without cause. When terminated without cause, the COUNTY shall be liable only for payment for goods or services delivered and accepted. The COUNTY's Notice of Termination may provide the CONTRACTOR thirty (30) days prior notice before it becomes effective. However, at the COUNTY's sole option, a termination for convenience may be effective immediately and may apply to limited part of the work or to the Contract in whole.

(H) Brevard County will not intentionally award publicly-funded contracts to any CONTRACTOR who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) (Section 27A(e) of the Immigration and Nationality Act "INA"). The COUNTY shall consider the CONTRACTOR's intentional employment of unauthorized aliens as grounds for immediate termination of this Contract. The County shall only be liable for goods or services delivered and accepted as of the date of termination.

(22) ATTORNEY'S FEES: In the event of any legal action to enforce the terms of this Contract each party shall bear its own attorney's fees and costs.

(23) GOVERNING LAW: This Contract shall be governed, interpreted and construed according to the laws of the State of Florida.

(24) COMPLIANCE WITH STATUTES: It shall be the CONTRACTOR's responsibility to be aware of and comply with all federal, state and local laws and regulations.

(25) VENUE: Venue for any legal action by any party to this Contract to interpret, construe or enforce this Contract shall be in a court of competent jurisdiction in and for Brevard County, Florida and any trial shall be non-jury.

(26) INDEPENDENT CONTRACTOR: The CONTRACTOR shall perform the services under this Contract as an independent contractor and nothing contained herein shall be construed to be inconsistent with this relationship or status. Nothing in the Contract shall be interpreted or construed to constitute the CONTRACTOR or any of its agents or employees to be the agent, employee or representative of the COUNTY.

(27) INDEMNIFICATION/INSURANCE:

(A) Indemnification: The CONTRACTOR shall indemnify and hold harmless the COUNTY and its agents and employees from and against all claims, damages, losses, and expenses, including attorney's fees arising out of or resulting from the performance of its work under this Contract, where such claims, damage, loss, or expense is caused, by the act or omission of the CONTRACTOR or anyone directly or indirectly employed by the CONTRACTOR. This indemnification will not extend, directly or indirectly, to acts of the COUNTY or its agents.

In any and all claims against the COUNTY of any of its agents or anyone directly or indirectly employed by the CONTRACTOR, or anyone for whose acts any of them may be liable, the indemnification obligation under this paragraph shall not be limited in any way by a limitation on the amount or type of damages, compensation or benefits payable by or for the custodial CONTRACTOR, under workers' compensation acts, or other related policies of insurance.

The parties acknowledge specific consideration has been exchanged for this provision.

(B) Insurance: Before execution of this Contract by the COUNTY and commencement of the operations and/or services to be provided, and during the duration of this Contract, the CONTRACTOR shall file with the COUNTY current certificates of all required insurance on forms acceptable to the COUNTY, with the Certificate Holder listed as Brevard County Board of County Commissioners, which shall include the following provisions:

- i. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida and acceptable to the COUNTY;
- ii. The Certificates shall clearly indicate that the CONTRACTOR has obtained insurance of the type, amount and classification as required for strict compliance with this insurance section; and
- iii. No material change or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the COUNTY.

(C) The CONTRACTOR shall require and ensure that each of its subcontractors providing services hereunder (if any) procures and maintains, until the completion of the services, insurance of the types and to the limits specified herein.

(D) Coverages Required:

- i. Workers' Compensation - The CONTRACTOR shall provide coverage for its employees with statutory workers' compensation limits, and no less than \$100,000 for Employers' Liability. Said coverage shall include a waiver of subrogation in favor of the COUNTY and its agents, employees, and officials.
- ii. Commercial General Liability - The CONTRACTOR shall provide coverage for all operations including, but not limited to Contractual, Products, and Completed Operations, and Personal Injury. The limits shall be not less than \$1,000,000 per occurrence, Combined Single Limits (CSL) or its equivalent. The General Aggregate limit shall either apply separately to this Contract or shall be at least twice the required occurrence limit.
- iv. Business Automobile Liability - The CONTRACTOR shall provide coverage for all owned, non-owned, and hired vehicles with limits of not less than \$1,000,000 per occurrence, Combined Single Limits (CSL) or its equivalent.
- v. The Contractor shall also be protected by a Professional Liability Insurance Policy with a minimum amount of \$1,000,000.00 per claim.

v. The COUNTY shall be specifically included as an additional insured on the general liability policy.

(E) All such insurance required of the CONTRACTOR shall be primary to any insurance or self-insurance maintained by the COUNTY.

(F) Any exceptions to the insurance requirements in this Article must be approved in writing by the Finance Director and County Manager.

(G) Compliance with these insurance requirements shall not relieve or limit the CONTRACTOR's liabilities and obligations under this contract. Failure of the COUNTY to demand such certificate or other evidence of full compliance with these insurance requirements or failure of the COUNTY to identify a deficiency from evidence provided will not be construed as a waiver of the CONTRACTOR's obligation to maintain such insurance.

(28) CONFLICT OF INTEREST: The CONTRACTOR represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance or services required hereunder, as provided for in Section 112.311, Florida Statutes. The CONTRACTOR further represents that no person having any interest shall be employed for said performance.

The CONTRACTOR shall promptly notify the COUNTY in writing by certified mail of all potential conflicts of interest for any prospective business association, interest, or other circumstance which may influence or appear to influence the CONTRACTOR's judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest, or circumstance, the nature of work that the CONTRACTOR may undertake and request an opinion of the COUNTY as to whether the association, interest, or circumstance would, in the opinion of the COUNTY, constitute a conflict of interest if entered into by the CONTRACTOR. The COUNTY agrees to notify the CONTRACTOR of its opinion by certified mail within thirty (30) days of receipt of the notification by the CONTRACTOR. If, in the opinion of the COUNTY, the prospective business association, interest, or circumstance would not constitute a conflict of interest by the CONTRACTOR, the COUNTY shall so state in the notification and the CONTRACTOR shall, at its option, enter into said association, interest, or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the COUNTY by the CONTRACTOR under the terms of this Contract.

(29) CONTINGENT FEES: The CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR, to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation,

individual, or firm, other than a bona fide employee working solely for the CONTRACTOR, any fee, commission, percentage, gift, or any other consideration upon or resulting from the award or making of this Contract.

(30) FEDERAL TAX ID NUMBER: The CONTRACTOR shall provide to the COUNTY its Federal Tax ID number.

(31) EMPLOYMENT: The CONTRACTOR shall not engage the services of any person or persons now employed by the COUNTY, including any department, agency, board or commission thereof, to provide services relating to this Contract without written consent from the COUNTY.

(32) UNAUTHORIZED ALIEN WORKERS: Brevard County will not intentionally award publicly-funded contracts to any CONTRACTOR who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e)(Section 274A(e) of the Immigration and Nationality Act ("INA"). The COUNTY shall consider a CONTRACTORS intentional employment of unauthorized aliens as grounds for immediate termination of this Contract.

(33) SCRUTINIZED COMPANIES

(A) CONTRACTOR certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List. Pursuant to section 287.135, Florida Statutes, the COUNTY may immediately terminate this Contract at its sole option if the CONTRACTOR or its subcontractors are found to have submitted a false certification; or if the CONTRACTOR, or its subcontractors are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of this Contract.

(B) If this Contract is for more than one million dollars, the CONTRACTOR certifies that it and its subcontractors are also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in section 287.135, Florida Statutes. Pursuant to section 287.135, Florida Statutes, the COUNTY may immediately terminate this Contract at its sole option if the CONTRACTOR, its affiliates, or its subcontractors are found to have submitted a false certification; or if the CONTRACTOR, its affiliates, or its subcontractors are placed on the Scrutinized Companies that Boycott the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of this Contract.

(C) The CONTRACTOR agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under this Contract.

(D) As provided in subsection 287.135(8), Florida Statutes, if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

(34) EMPLOYMENT ELIGIBILITY VERIFICATION (E-Verify)

(A) The CONTRACTOR:

- i. 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 COMPANY during the term of the contract;
- ii. shall expressly require any subcontractors performing work or providing services pursuant to this 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 term of this Contract; and
- iii. agrees to maintain records of its participation and compliance with the provisions of the E-Verify program, including participation by its subcontractors as provided above, and to make such records available to the COUNTY consistent with the terms of the CONTRACTOR'S enrollment in the program. This includes maintaining a copy of proof of the CONTRACTOR'S and subcontractors' enrollment in the E-Verify Program.

(B) Compliance with the terms of this section is made an express condition of this Contract and the COUNTY may treat a failure to comply as a material breach of this Contract.

(C) A Contractor who registers with and participates in the E-Verify program may not be barred or penalized under this section if, as a result of receiving inaccurate verification information from the E verify program, the Contractor hires or employs a person who is not eligible for employment.

(D) Nothing in this section may be construed to allow intentional discrimination of any class protected by law.

(35) USE OF CONTRACT BY OTHER GOVERNMENT AGENCIES: At the option of the CONTRACTOR, the use of this Contract may be extended to other governmental agencies, including the State of Florida, its agencies, political subdivisions, counties, and cities. Each governmental agency allowed by the CONTRACTOR to use this Contract shall do so independent of the COUNTY and any other governmental entity. Each agency shall be responsible for its own purchases and shall be liable only for goods or services ordered, received and accepted.

(36) CONSTRUCTION OF CONTRACT: The Parties acknowledge that they fully reviewed this Contract, its attachments and had the opportunity to consult with legal counsel of their choice, and that this Contract shall not be construed against any party as if they were the drafter of this Contract.

(37) NOTICE: Notice under this Contract shall be given by certified mail or hand delivery as follows:

Steve Burdett, Finance Director
P.O. Box 1496
400 South Street,
Titusville, Florida 32781

and

Frank Abbate, County Manager
2725 Judge Fran Jamieson Way
Viera, Florida 32940

and

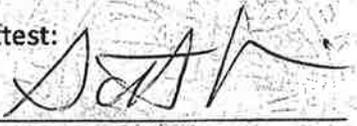
Notice shall be given to the CONTRACTOR by certified mail or hand delivery as follows:

Ronald Conrad, CPA
800 North Magnolia Avenue, Suite 1300
Orlando, Florida 32803

IN WITNESS WHEREOF, this Contract was adopted on the day and year first above written.

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA

Attest:



Scott Ellis, Clerk of Court

By:

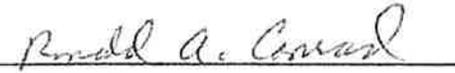


Commissioner Kristine Isnardi, Chair

(As approved by the Board on August 20, 2019)

CONTRACTOR

By:



Signature

Printed Name: Ronald A. Conrad

Title: Partner

Attachment A

BREVARD COUNTY, FLORIDA
REPORTING ENTITY

Brevard County Board of County Commissioners
Brevard County Clerk of the Circuit and County Courts
Brevard County Sheriff
Brevard County Tax Collector
Brevard County Property Appraiser
Brevard County Supervisor of Elections

Blended Component Units:

Brevard County Free Public Library District
Brevard County Mosquito Control
County Special Recreation District IV/North Brevard Recreation Special District
South Brevard Recreation Special District
Barefoot Bay Water and Sewer District

Discretely Presented Component Units:

North Brevard Public Library District
Merritt Island Redevelopment Agency
Brevard County Housing Finance Authority
Titusville-Cocoa Airport Authority
North Brevard Economic Development Zone

Attachment B

TRUTH-IN-NEGOTIATION CERTIFICATE

In compliance with Section 11.45, Florida Statutes as amended, and the Contract dated the 1st day of October, 2019, between the BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, hereinafter referred to as the "County", and hereinafter referred to as the "CONTRACTOR", for the audit of the fiscal years ending September 30, 2019, 2020, 2021. The CONTRACTOR certifies that:

1. The CONTRACTOR warrants and represents that the rates of compensation and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting.
2. A description and disclosure of any understanding that places a limit on current or future years, audit contract fees are contained in the Contract. The Contract provides that the total amount to be paid by the County for the performance of the auditing services provided in the Contract shall be the fixed amount specified in paragraph 3 of the Contract.
3. The County will compensate the CONTRACTOR, for additional services outlined in Sections 8, 9, 10 and 11, if applicable, at the following rates:

| <u>Amount per Hour/Position</u> | 2019 | 2020 | 2021 |
|---------------------------------|-------------|-------------|-------------|
| Partners | \$175 | \$220 | \$220 |
| Managers | \$140 | \$175 | \$175 |
| Supervisory Staff | \$120 | \$150 | \$150 |
| Staff | \$100 | \$125 | \$125 |
| Other (Admin) | \$80 | \$95 | \$95 |

4. The hourly rates contemplated as compensation in the contract are customary for the scope and type of services being provided. No services are being rendered by the CONTRACTOR at rates or terms that are not customary.

Entered into this 1st day of October, 2019.

CONTRACTOR

By: Ronald A. Amund

Attachment C

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the COUNTY'S basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of this engagement, the CONTRACTOR will apply certain limited procedures to the COUNTY'S RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to the CONTRACTOR'S inquiries, the basic financial statements, and other knowledge the CONTRACTOR obtained during the audit of the basic financial statements. The CONTRACTOR will not express an opinion or provide any assurance on the information because the limited procedures do not provide the CONTRACTOR with sufficient evidence to express an opinion or provide any assurance.

The CONTRACTOR has also been engaged to report on supplementary information other than RSI, such as the schedule of expenditures of federal awards and state financial assistance, which accompanies the COUNTY'S basic financial statements. The CONTRACTOR will subject the other supplementary information to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS, and the CONTRACTOR will provide an opinion on it in relation to the basic financial statements as a whole.

The letter of transmittal and statistical section accompanying the basic financial statements will not be subjected to the auditing procedures applied in the audit of the basic financial statements, and the CONTRACTOR's report will not provide an opinion or any assurance on that other information.

Limitations of the Audit Report

Should the COUNTY wish to include, publish or otherwise reproduce the basic financial statements and CONTRACTOR's report thereon at a date subsequent to their original issuance, such as for inclusion in a

bond offering, prospectus or similar document, the CONTRACTOR is presumed not to be associated with such document and has no obligation to perform any procedures with respect to such document. In addition, the COUNTY agrees to include in the offering statement the following language: "Cherry Bekaert, LLP, the independent CONTRACTOR, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the basic financial statements addressed in that report. The CONTRACTOR also has not performed any procedures relating to this official statement."

If, however, management takes certain actions, such as requesting a written consent from the CONTRACTOR prior to including the CONTRACTOR's report in such an offering statement, the CONTRACTOR then becomes associated with the offering and in accordance with professional standards, will be required to perform certain limited procedures with respect to unaudited information contained in the document. These procedures will be subject to separate written arrangements and fees.

Limitations of the Audit Process

In conducting the audit, the CONTRACTOR will perform tests of the accounting records and such other procedures as it considers necessary in the circumstances to provide a reasonable basis for an opinion on the financial statements. The CONTRACTOR also will assess the accounting principles used and significant estimates made by the COUNTY's management, as well as evaluate the overall financial statement presentation.

The audit will include procedures designed to obtain reasonable assurance of detecting misstatements due to errors or fraud that are material to the financial statements. Absolute assurance is not attainable because of the nature of audit evidence and the characteristics of fraud. For example, audits performed in accordance with GAAS are based on the concept of selective testing of the data being examined and are, therefore, subject to the limitation that material misstatements due to errors or fraud, if they exist, may not be detected. Also, an audit is not designed to detect matters that are immaterial to the financial statements. In addition, an audit conducted in accordance with GAAS does not include procedures specifically designed to detect illegal acts having an indirect effect (e.g., violations of fraud and abuse statutes that result in fines or penalties being imposed on the COUNTY) on the financial statements.

Similarly, in performing the audit the CONTRACTOR will be aware of the possibility that illegal acts may have occurred. However, it should be recognized that an audit provides no assurance that illegal acts generally will be detected, and only reasonable assurance that illegal acts having a direct and material effect on the determination of financial statement amounts will be detected. The CONTRACTOR will

inform the COUNTY with respect to errors and fraud, or illegal acts that come to the CONTRACTOR's attention during the course of the audit unless clearly inconsequential. In the event that the CONTRACTOR has to consult with the COUNTY's counsel or counsel of the CONTRACTOR's choosing regarding any illegal acts identified, the COUNTY will cooperate fully with any procedures deemed necessary to perform with respect to these matters.

The audit will also include performing procedures on the financial information of Titusville-Cocoa Airport Authority and Brevard County Housing Finance Authority that will be included in the COUNTY's financial statements. Such information may be subjected to an audit or audit procedures, which has been performed by auditors other than the CONTRACTOR ("component auditors"). As part of the CONTRACTOR's required procedures over component auditors, the CONTRACTOR will require access to component information persons at components, including management and those charged with governance and component auditors. If the CONTRACTOR is unable to gain access to these resources, or if the component auditor does not cooperate with the CONTRACTOR's required supervisory role, the CONTRACTOR may be unable to render an opinion on the COUNTY's financial statements.

Audit Objectives

The objective of the audit is the expression of opinions as to whether the financial statements are fairly presented, in all material respects, in conformity with GAAP and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements as a whole. The objective also includes reporting on-

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with Chapter 10.550, Rules of the Auditor General (Chapter 10.550), the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and Chapter 10.550 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Both reports will state that the report is not suitable for any other purpose.

The audit will be conducted in accordance with GAAS; 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 the Uniform Guidance; and Chapter 10.550, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and Chapter 10.550, and other procedures the CONTRACTOR considers necessary to enable them to express such opinions. The CONTRACTOR will issue written reports upon completion of the Single Audit. The reports will be addressed to the Honorable Board of County Commissioners of Brevard County, Florida. The CONTRACTOR cannot provide assurance that unmodified opinions will be expressed, circumstances may arise in which it is necessary for the CONTRACTOR to modify the opinions or add emphasis-of-matter or other-matter paragraphs. If the opinions are other than unmodified, the CONTRACTOR will discuss the reasons with COUNTY management in advance. If, for any reason, the CONTRACTOR is unable to complete the audit, is unable to form opinions, or has not formed opinions, the CONTRACTOR may decline to express opinions or issue reports, or the CONTRACTOR may withdraw from this engagement.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. The

CONTRACTOR will plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the COUNTY or to acts by management or employees acting on behalf of the COUNTY. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect CONTRACTORS to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because the CONTRACTOR will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by the CONTRACTOR, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, the CONTRACTOR will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to the CONTRACTOR'S attention. The CONTRACTOR will also inform the appropriate level of management of any violations of laws or governmental regulations that come to the CONTRACTOR'S attention, unless clearly inconsequential, and of any material abuse that comes to the CONTRACTOR'S attention. The CONTRACTOR will include such matters in the reports required for a Single Audit. The CONTRACTOR'S responsibility is limited to the period covered by the audit and does not extend to any later periods for which the CONTRACTOR is not engaged.

The procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. The CONTRACTOR will request written representations from the COUNTY'S attorneys as part of the engagement, and they may bill the COUNTY for responding to this inquiry. At the conclusion of the audit, the CONTRACTOR will require certain written representations from the COUNTY about management's responsibilities for the basic financial statements; schedule of expenditures of federal awards and state financial assistance; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that the COUNTY'S programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards and state financial assistance, and all accompanying information in conformity with GAAP; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). The COUNTY'S responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for making all financial records and related information available to the CONTRACTOR and for the accuracy and completeness of that information. Management is also responsible for providing the CONTRACTOR with (1) access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.550, (3) additional information that the CONTRACTOR may request for the purpose of the audit, and (4) unrestricted access to persons within the COUNTY from whom the CONTRACTOR determines it necessary to obtain audit evidence.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to the CONTRACTOR in the management representation letter that the effects of any uncorrected misstatements aggregated by the CONTRACTOR during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing the CONTRACTOR about all known or suspected fraud affecting the

COUNTY involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the basic financial statements. Management's responsibilities include informing the CONTRACTOR of knowledge of any allegations of fraud or suspected fraud affecting the COUNTY received in communications from employees, former employees, granters, regulators, or others. In addition, management is responsible for identifying and ensuring that the COUNTY complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that the CONTRACTOR reports. Additionally, as required by the Uniform Guidance and Chapter 10.550, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

Management is responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received) in conformity with the Uniform Guidance and Chapter 10.550. Management agrees to include the report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that the CONTRACTOR has reported on the schedule of expenditures of federal awards and state financial assistance. Management also agrees to include the audited basic financial statements with any presentation of the schedule of expenditures of federal awards and state assistance that includes the report thereon. Management's responsibilities include acknowledging to the CONTRACTOR in the written representation letter that (1) management is responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.550; (2) management believes the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.550; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to the CONTRACTOR any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

Management is also responsible for the preparation of the other supplementary information, which the CONTRACTOR has been engaged to report on, in conformity with GAAP. Management agrees to include the report on the supplementary information in any document that contains, and indicates that the CONTRACTOR has reported on, the supplementary information. Management also agrees to include the audited basic financial statements with any presentation of the supplementary Information that includes the report thereon. Management responsibilities include acknowledging to the CONTRACTOR in the written representation letter that (1) management is responsible for presentation of the supplementary information in accordance with GAAP; (2) management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to the CONTRACTOR any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this Attachment. This responsibility includes relaying to the CONTRACTOR corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. Management is also responsible for providing management's views on the current findings, conclusions, and recommendations, as well as the planned corrective actions, for the report, and for the timing and format for providing that information.

The COUNTY's management agrees to assume all management responsibilities relating to services the CONTRACTOR provides. Further, the COUNTY agrees to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

The CONTRACTOR will rely on the COUNTY's management providing the above noted representations, both in the planning and performance of the audit, and in considering fees that the CONTRACTOR will charge to perform the audit.

OTHER MATTERS

Access to working papers

The working papers and related documentation for the engagement are the property of the CONTRACTOR and constitute confidential information. The CONTRACTOR has a responsibility to retain the documentation for a period of time to satisfy legal or regulatory requirements for records retention. It is the CONTRACTOR's policy to retain all workpapers, client information, emails and attachments for five years from the date of termination or expiration of the Contract. Except as discussed below, any requests for access to the CONTRACTOR's working papers will be discussed with the COUNTY prior to making them available to requesting parties. Any parties seeking access to the CONTRACTOR's working papers must agree to sign the CONTRACTOR's standard access letter.

The CONTRACTOR may be requested to make certain documentation available to regulators, governmental agencies (e.g., SEC, PCAOB, HUD, DOL, etc.), or their representatives ("Regulators") pursuant to law or regulations. If requested, access to the documentation will be provided to the Regulators. The Regulators may intend to distribute to others, including other governmental agencies, the CONTRACTOR's working papers and related documentation without the CONTRACTOR's knowledge or express permission. The COUNTY hereby acknowledges and authorizes the CONTRACTOR to allow Regulators access to and copies of documentation as requested. In addition, the CONTRACTOR, as well as all other major accounting firms, participates in a "peer review" program covering the CONTRACTOR's audit and accounting practices as required by the American Institute of Certified Public Accountants. This program requires that once every three years the CONTRACTOR's quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of the CONTRACTOR's work. It is possible that the work performed for the COUNTY may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If the COUNTY objects to having the CONTRACTOR's work reviewed by the peer reviewer, the CONTRACTOR is to be notified in writing.

Engagement Administration

The CONTRACTOR may from time to time, and depending on the circumstances, use the services of an independent contractor or a temporary or loaned employee, all of whom may be considered a third-party service provider. On these occasions, the CONTRACTOR remains responsible for the adequate oversight of all services performed by the third-party service provider and for ensuring that all services are performed with professional competence and due professional care. The CONTRACTOR will

adequately plan and supervise the services provided by the third-party service provider; obtain sufficient relevant data to support the work product; and review compliance with technical standards applicable to the professional services rendered. The CONTRACTOR will enter into a contractual agreement with the third-party service provider to maintain the confidentiality of information and be reasonably assured that the third-party service provider has appropriate procedures in place to prevent the unauthorized release of confidential information to others.

During the course of the engagement the CONTRACTOR may need to electronically transmit confidential information to the COUNTY, within the firm and to other entities engaged by either party. Although email is an efficient way to communicate, it is not always a secure means of communication and thus, confidentiality may be compromised. The COUNTY's management agrees to the use of email and other electronic methods to transmit and receive information, including confidential information between the CONTRACTOR, the COUNTY and other third-party providers utilized by either party in connection with the engagement. The CONTRACTOR understands that the COUNTY employees will prepare confirmations the CONTRACTOR requests and will locate any documents selected by the CONTRACTOR for testing are readily available and accessible.

At the conclusion of the engagement, the CONTRACTOR will complete the appropriate sections of the Data Collection Form that summarizes the audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, CONTRACTOR's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. The CONTRACTOR will coordinate with the COUNTY the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the CONTRACTOR's reports or nine months after the end of the audit period. Management will designate an individual with suitable skill, knowledge and experience to oversee this non-audit service; to evaluate the adequacy and results of this service; and to accept responsibility for this service.

Nonattest Accounting and Other Services

In connection with any of the CONTRACTOR's audit, accounting, or other services, CONTRACTOR will provide a copy of all schedules or other support for the COUNTY to maintain as part of its books and records, supporting the financial statements. The COUNTY agrees to take responsibility for all documents provided by the CONTRACTOR and will retain copies based on its needs and document retention policies.

By providing these documents to the COUNTY, the COUNTY confirms that the CONTRACTOR is not responsible for hosting the COUNTY's records or maintaining custody of the COUNTY's records or data and that The CONTRACTOR is not providing business continuity, or disaster recovery services. The COUNTY confirms it is responsible for maintaining internal controls over its books and records including business continuity and disaster recovery alternatives. In addition, any documents provided to the CONTRACTOR by the COUNTY in connection with these services will be considered to be copies and will not be retained by the CONTRACTOR after completion of the accounting and other services. The COUNTY is expected to retain anything it uploads to a CONTRACTOR portal and is responsible for downloading and retaining anything the CONTRACTOR uploads in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. The COUNTY is expected to maintain control over its accounting systems to include the licensing of applications and the hosting of said applications and data. The CONTRACTOR does not provide electronic security or back-up services for any of the COUNTY'S data or records. Giving the CONTRACTOR access to the COUNTY's accounting system does not make the CONTRACTOR host of information contained within. The accounting and other services described in this section are nonaudit services, which do not constitute audit services under *Government Auditing Standards*, and such services will not be conducted in accordance with *Government Auditing Standards*. The CONTRACTOR will perform the services in accordance with applicable professional standards. The CONTRACTOR, in its sole professional judgment, reserves the right to refuse to perform any procedure or take any action that could be construed as assuming COUNTY's management responsibilities.

In conjunction with providing these accounting and other services, the CONTRACTOR may use third-party software or templates created by the CONTRACTOR for use on third-party software. Management expressly agrees that the COUNTY has obtained no rights to use such software or templates and that the CONTRACTOR's use of the COUNTY's data in those applications is not deemed to be hosting, maintaining custody, providing business continuity, or disaster recovery services.

The CONTRACTOR will provide copies of the reports to the COUNTY; however, management is responsible *for* distribution of the reports and the basic financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of the reports are to be made available for public inspection.



External Auditing Services

RFP #P-1-19-13

SELECTION COMMITTEE CONSOLIDATED EVALUATION SCORESHEET

Any questions regarding the content of this notice should be directed to Procurement Analyst at (321) 617-7390

MEETING DATE: August 12 @ 1:30PM
POSTING DATE: August 12 @ 5:00 pm THROUGH: August 19 @ 5:00 pm
POSTED BY: S. Darling

| ▼ Committee Member ▼ | Berman Hopkins | Cherry Bekaert | James Moore | Mauldin & Jenkins | MSL |
|-----------------------------|----------------|----------------|-------------|-------------------|-----|
| Commissioner Rita Pritchett | 2 | 1 | 4 | 5 | 3 |
| Kathy Prothman | 2 | 1 | 3 | 5 | 3 |
| Aaron Frisbee | 1 | 2 | 3 | 5 | 4 |
| Michele Moore | 4 | 1 | 3 | 5 | 1 |
| Ronald Spangler | 2 | 2 | 1 | 5 | 4 |
| Greg Pelham | 1 | 2 | 4 | 5 | 3 |
| TOTAL POINTS | 12 | 9 | 18 | 30 | 18 |
| RANKING | 2 | 1 | 3 | 5 | 3 |

*** Motion by Ronald Spangler , Second by Commissioner Rita Pritchett to Motion Passed.

Negotiations will be scheduled at a later date.

Brevard County encourages prompt and fair handling of all complaints and disputes with the business community.
 Filing of any disputes and appeals shall be in accordance with procedures specified in bid documents.

RFP P-19-13 External Financial Auditing Services
Proposal Analysis

| Item | RFP Requirements | Dear Option | Berman Higgins | Cherry Bankart | Reginae | James Moore | Mullin & Justice | MSL |
|--|---|--|--|---|--|--|--|--|
| Compliance with RFP Requirements (Mandatory Elements) (See cover sheet required) | | Required Form 1 Tab 13 Signed and Notarized Proposal Acknowledgement, Copy of Fully Executed Offer of Appointment or Letter Contracting from the Department of Finance and Security for the Behavioral, Contractor Offer of Appointment or Letter Contracting | Yes | Yes | Yes | Yes | Yes | Yes |
| Organization of firm (13 Total Points) | 1. The proposal should state the size of the firm, the size of the firm's governmental audit staff, the number of other firms which the work is to be performed and the number and nature of the professional staff to be employed in the engagement as a full-time basis and on a part-time basis. (14.5) 2. An affidavit statement that the firm and its assigned professional staff are properly licensed to practice in the State of Florida. (7.5) | 1. Berman Higgins has a staff of 56, 11 have governmental audit experience. Will work out of Melbourne office. Six professional staff to be working on this audit on a full-time basis. 2. Provided copy of State license for business as well as copies of current CPA licenses of each issued by the State of Florida. | 1. Personnel complement of 1,300. Over 100 individuals with experience auditing government entities. Central Florida Practice, including other Schools and Townships, will serve the County. 38 professionals proposed to be assigned for the County. All professional staff listed are employed on a full-time basis. 2. Provided a copy of license issued by Florida Department of Business & Professional Regulation. Status of professional staff are licensed to practice in the State of Florida. | 1. There is a total of 133 personnel in Florida, 87 in Government that will work for James Moore. Engagements will be performed out of Orlando, South office. Eight personnel will be employed in this engagement. 2. Provided a copy of license issued by Florida Department of Business & Professional Regulation. Status of professional staff are licensed to practice in the State of Florida. | 1. There are 31 partners and approximately 200 professional staff for Mullin & Justice, 11 governmental partners and 60 others, 17 governmental managers, and 130 total number of professionals with current government experience. Mullin & Justice will provide seven from their Jacksonville location, with all financial resources available from other offices as necessary. Professional staff will be employed on an engagement. 2. Provided a copy of license issued by Florida Department of Business & Professional Regulation. Status of professional staff are licensed to practice in the State of Florida. | 1. MSL has 97 employees located in their four offices in Florida, with 35 employees within Governmental Practice Group. The head of office office that serves the State of Florida is the Orlando office. More personnel will be on the engagement team including full-time staff. 2. Provided a copy of license issued by Florida Department of Business & Professional Regulation. Status of professional staff are licensed to practice in the State of Florida. | | |
| Firm Experience (Total Points) | 1. Provide as much information as possible regarding the number, qualifications, experience and training, including relevant government professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the engagement will be assured. (14.5) | 1. Provided professional organizational chart and professional resume for engagement team. | 1. Provided professional organization chart and professional resume for engagement team. | 1. Provided professional organization chart and professional resume for engagement team. | 1. Provided professional organization chart and professional resume for engagement team. | 1. Provided professional organization chart and professional resume for engagement team. | 1. Provided professional organization chart and professional resume for engagement team. | 1. Provided professional organization chart and professional resume for engagement team. |
| Management Capabilities (13 Total Points) | 1. Identify the principal supervisory and management staff including professional partners, managers, other associates and assistants, who would be assigned to the engagement. (7.5) | 1. Principal supervisory and management staff assigned are identified. | 1. Principal supervisory and management staff assigned are identified. | 1. Principal supervisory and management staff assigned are identified. | 1. Principal supervisory and management staff assigned are identified. | 1. Principal supervisory and management staff assigned are identified. | 1. Principal supervisory and management staff assigned are identified. | |
| Government Experience (20 Total Points) | 1. The firm shall submit a copy of the report on its most recent internal quality control review, with a statement whether the review included specific government engagements. The firm shall provide information on the results of any federal or state debt reviews or full reviews of quality during the past three years in addition, the proposal shall include the assumptions and status of any occupancy issues that are pending against the firm during the past three years with state regulatory bodies or professional organizations. (14.5) 2. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of the audit. (7.5) 3. List separately all members of the engagement within the last five years, rank on the basis of total billable hours for local government type engagements (EA, audit, management, advisory services, etc.) listed in the report of work. (14.5) engagements was performed, and the name and telephone number of the principal client contact. (7.5) | 1. Berman Higgins provided most recent quality control from National Quality Center (NQC) in effect for the year ended June 30, 2018 receiving a rating of pass. Berman Higgins has not been suspended or debarred from performing government audits or government activity. No engagements from the State regulatory bodies or professional organizations has been taken against the firm during the past three years, nor is any action pending. Berman Higgins has had no federal or state debt reviews or occupancy issues during the past three years, except for a 1000 square foot identified on assets. 2. Provided information on government auditing experience of each person and continuing professional education included: A. - Jacksonville Transportation Authority: 5,338 Hours, Audit, Yellow Book & AG Compliance, 2009 - present. City of Lake Harbor Beach: 250 Hours, Audit, Yellow Book & AG Compliance, 2003 - present. Town of Deer Valley: 225 Hours, Audit, Yellow Book & AG Compliance, 2008 - present. Town of Deer Grove: 170 Hours, Audit, Yellow Book & AG Compliance, 2007 - present. High Quality Housing Federal Authority: 140 Hours, Audit, Yellow Book & AG Compliance, 2008 - present. Provided additional list of governmental clients listed: 13 Housing Authority Enterprise Funds Only Clients 15 Chapel School/Cities | 1. Cherry Bankart provided most recent peer review from Ennis Amer. Recruitment & Education in effect for the year ended April 30, 2018 receiving a rating of pass. Cherry Bankart has had no disciplinary action taken against the firm by the State of Florida Board of Accountancy within the last three years. Currently have no litigation pending that will adversely affect the ability to serve the County. 2. Provided information on government auditing experience of each person and continuing professional education included: 1. - Orange County: 8,000 Hours, Financial audit, GAS audit, Federal Single Audit, State Single Audit, GAS act, 2003 - present. Chapman County: 1,200 Hours, Financial audit, GAS audit, Federal Single Audit, GAS act, 2003 - present. City of Chester: 1,200 Hours, Financial and compliance audit, 2013 - present. City of Vero Beach: 900 Hours, Financial and compliance audit, 2013 - present. Provided list of governmental clients listed: 23 Counties 21 Cities and Towns 28 Suburbs, Communities and Villages 7 Florida Government Practice Firms | 1. James Moore provided most recent report on firm's system of quality control from Mullin & Justice from City of Jacksonville in effect for the year ended October 31, 2017 receiving a rating of pass. James Moore has had no disciplinary action taken or pending against the firm or any professional employees of the firm by state regulatory bodies or professional organizations within the last three years. 2. Provided information on government auditing experience of each person and continuing professional education included: 1. - Volusia County: 4,400 Hours, Audit, single audit, CAFR, 2009 - present. Baldwin County: 1,000 Hours, Audit, single audit, 2017 - present. Baker County: 800 Hours, Audit, single audit, 2013 - present. City of Tampa: 700 Hours, Audit, single audit, CAFR, 2013 - present. Provided additional list of governmental clients within the last five years. | 1. Mullin & Justice provided most recent report on firm's system of quality control from PricewaterhouseCoopers in effect for the year ended May 31, 2017 receiving a rating of pass. 2. Information on government auditing experience of each person and professional education included: 1. - City of Pensacola: 700 Hours, Financial audit & preparation of CAFR, September 2018 - 2017. - Santa Bay Water: 600 Hours, Financial audit & preparation of the Certificate of Achievement awarded by OGA, September 2017 - present. City of Naples: 500 Hours, Financial audit & preparation of CAFR and Certificate of Achievement awarded by OGA, audit of single engagement 28 hours parts, September 2018 - present. City of Indian River County: 400 Hours, Financial audit & preparation of CAFR and Certificate of Achievement awarded by OGA, September 2017 - present. - South Florida Regional Transportation Authority: 400 Hours, Financial audit & compliance audit, maintenance of the Certificate of Achievement awarded by OGA, September 2018 - present. Provided list of other municipal audits or in the process of issuing with the past five years: 33 Counties 188 Cities | 1. MSL provided most recent report on firm's system of quality control from PwC in effect for the year ended June 30, 2018 receiving a rating of pass. MSL has not had any disciplinary action taken against the firm during the past three years. 2. Information on government auditing experience of each person and professional education included: 1. - Okaloosa County: 1,300 Hours, Annual Audit, 2008 - 2018. Manatee County: 1,300 Hours, Annual Audit, 2018 - 2022. Seminole County: 8,000 Hours, Annual Audit, 1000 - 2018. Lake County: 1,000 Hours, Annual Audit, 2004 - 2013. Citrus County: 1,800 Hours, Annual Audit, 2010 - 2018. Additional list of governmental entities audited (name, location, period, and years of audit) by MSL in the last five years: 12 Municipalities 12 School Districts 8 Counties 68 Special Districts and Authorities | | |

RFP P-1-19-18 External Financial Auditing Services
Proposal Analysis

| Item | RFP Requirement | Response | Cheryl Belmont | Stephanie | James Malins | Michelle Jackson | Bill |
|--|--|--|---|---|--|---|------|
| Consider Consistency with Requested Analysis for all Items | Insert a copy of the above analysis of each evaluation metric to respective form by region in there was not manipulation of the information submitted by the firm in response to the RFP. Each firms response to the email queries are as follows: | <p>Allen, thank you for the review and the opportunity to clarify or suggest edits.</p> <p>1. We did have a "table of work" (not "table") in addition to our prior review. Before under "Government Experience" item 1, of our analysis, we did mention it as mentioned in our proposal on the bottom of page 10, referring to page 11. I think it may have been thought of as a response from page 11, the same review letter. Pages 10 and 11, are separate and from a Quality control review, from the Dept. of HHS. No other work notes.</p> <p>2. In the same section of our status "Government Experience", under #6, you mention 2 whether sub-offices. Please see page 10 of the proposal, on the bottom. This is just one line, but the description is 12 character which is our proposal (GDS, SA, and yellow book).</p> <p>3. On the same part of the analysis on number 2 above and proposal, pages 10-11, I would like to be notified that the things sub-offices are all regular audits with extensive fieldwork. But your analysis 2 (not 3) that captures "with GARS, yellow book and single audit (uniform guidelines)".</p> <p>4. I am making only 2 of the 3 references requested. I am curious if you reached out to all 3 or just reached out to 2. I am not sure if we can follow up on the other 2?</p> <p>Thank you so much. If I could clarify anything further, please don't hesitate to reach out to me. Thanks.</p> <p>Steph</p> | <p>The information was included both proper and a well written.</p> <p>Right, No.</p> | <p>Everything here looks accurate, just a clarification on the second page under Government Experience. Item #6 lists out a series of other engagements. We weren't sure how that part of the text included was formatted, based on the order in the proposal before the top 3. It could include other County and 10, Johns Hopkins Management Science Institute of Case Control and Control Branch. Just a flag reference, but from the relevance of including those as companies to go through monthly reviews hourly, it seemed like it may be the most relevant ones to highlight at the top 3 that were on our list on page 10 of the RFP.</p> <p>Thank! Steph</p> | <p>Good morning Mr. Shepherd. Thank you for your email and for the opportunity to review the information. I have something that is kind of current and accurate. The only thing I would suggest as a possible edit would be on the experience section. Our Business Office governmental experience is listed with the 2 clients as provided but there isn't listed the information from the firm as some of our Counties provided. If prefer if possible to also have those clients listed as well.</p> <p>Again thank you for the chance to look the over and we look forward to the meeting next week.</p> | <p>Everything looks good, let us know if you need anything else.</p> <p>Steph</p> | |



EXTERNAL FINANCIAL AUDITING SERVICES

RFP #P-1-19-13

SELECTION COMMITTEE SCORING AND OVERALL RANKING OF SUBMITTALS

Committee Member:

RITA PRITCHETT

Date:

8/26/19

Signature:

Rita Pritchett

Third
1 Fourth
1 First
Fifth
1 Second

| Points Possible: | 15 | 10 | 15 | 20 | 10 | 30 | 100 |
|-------------------------|--|--|--|---|---|---------------------------------------|--------------|
| ▼ Consultant/Company ▼ | Size and structure of firm, Qualifications and years of related experience of assigned staff | Number of year's assigned staff has worked together as an audit team | Overall supervision to be exercised over the assigned staff by Firms senior management | Firm's prior experience in performing governmental/municipal/public entity audits | Firms understanding of work to be performed | Quality of presentation/communication | TOTAL POINTS |
| Berman Hopkins LLP | 5 | 3 | 5 | 6 | 3 | 5 | 0 |
| Cherry Bekaert LLP | 4 | 3 | 4 | 6 | 3 | 10 | 0 |
| James Moore & Co., P.L. | 5 | 1 | 12 | 2 | 1 | 5 | 0 |
| Mauldin & Jenkins, LLC | 5 | 1 | 1 | 1 | 1 | 3 | 0 |
| MSL P.A. | 3 | 2 | 3 | 5 | 2 | 7 | 0 |

27 2
30 1
13 4
8 5
22 3
100



EXTERNAL FINANCIAL AUDITING SERVICES

RFP #P-1-19-13

SELECTION COMMITTEE SCORING AND OVERALL RANKING OF SUBMITTALS

Committee Member: Aaron Frisbee Date: _____
 Signature: [Handwritten Signature]

| | Organization of Firm | Team Experience | Management Experience | Government Experience | Understanding of Services Required | Presentation | |
|-------------------------|--|--|--|---|---|---------------------------------------|--------------|
| Points Possible: | 15 | 10 | 15 | 20 | 10 | 30 | 100 |
| ▼ Consultant/Company ▼ | Size and structure of firm. Qualifications and years of related experience of assigned staff | Number of year's assigned staff has worked together as an audit team | Overall supervision to be exercised over the assigned staff by Firms senior management | Firm's prior experience in performing governmental/municipal/public entity audits | Firms understanding of work to be performed | Quality of presentation/communication | TOTAL POINTS |
| Berman Hopkins LLP | 13 | 10 | 13 | 20 | 10 | 28 94 | 0 |
| Cherry Bekaert LLP | 14 | 10 | 12 | 19 | 10 | 28 93 | 0 |
| Jamés Moore & Co., P.L. | 11 | 9 | 12 | 20 | 10 | 25 87 | 0 |
| Mauldin & Jenkins, LLC | 10 | 7 | 15 | 18 | 9 | 20 79 | 0 |
| MSL P.A. | 13 | 10 | 11 | 18 | 9 | 25 86 | 0 |

1
2
3
5
4



EXTERNAL FINANCIAL AUDITING SERVICES

RFP #P-1-19-13

SELECTION COMMITTEE SCORING AND OVERALL RANKING OF SUBMITTALS

Committee Member: Greg Pelham Date: 8/12/14
 Signature: [Signature]

1
2
3
4
5
3

| | Organization of Firm | Team Experience | Management Experience | Government Experience | Understanding of Services Required | Presentation | |
|-------------------------|--|--|--|---|---|---------------------------------------|--------------|
| Points Possible: | 15 | 10 | 15 | 20 | 10 | 30 | 100 |
| ▼ Consultant/Company ▼ | Size and structure of firm. Qualifications and years of related experience of assigned staff | Number of year's assigned staff has worked together as an audit team | Overall supervision to be exercised over the assigned staff by Firms senior management | Firm's prior experience in performing governmental/municipal/public entity audits | Firms understanding of work to be performed | Quality of presentation/communication | TOTAL POINTS |
| Berman Hopkins LLP | 15 | 10 | 15 | 20 | 10 | 30 | 0 |
| Cherry Bekaert LLP | 15 | 10 | 15 | 20 | 10 | 29 | 0 |
| James Moore & Co., P.L. | 15 | 10 | 14 | 17 | 10 | 26 | 0 |
| Mauldin & Jenkins, LLC | 14 | 10 | 14 | 17 | 10 | 25 | 0 |
| RSL P.A. | 14 | 10 | 15 | 20 | 10 | 28 | 0 |

~~100~~
99
92
90
97



EXTERNAL FINANCIAL AUDITING SERVICES

RFP #P-1-19-13

SELECTION COMMITTEE SCORING AND OVERALL RANKING OF SUBMITTALS

Committee Member: Kathleen Prothman Date: 8/12/19
 Signature: Kathleen Prothman

| | Organization of Firm | Team Experience | Management Experience | Government Experience | Understanding of Services Required | Presentation | | | |
|------------------------|--|--|--|---|---|---------------------------------------|------------------|---|----|
| Points Possible: | 15 | 10 | 15 | 20 | 10 | 30 | 100 | | |
| ▼ Consultant/Company ▼ | Size and structure of firm. Qualifications and years of related experience of assigned staff | Number of year's assigned staff has worked together as an audit team | Overall supervision to be exercised over the assigned staff by Firms senior management | Firm's prior experience in performing governmental/municipal/public entity audits | Firms understanding of work to be performed | Quality of presentation/communication | TOTAL POINTS | | |
| 2 | Berman Hopkins LLP | 14 14 | 10 | 13 | 18 | 10 | 27 | 0 | 92 |
| 1 | Cherry Bekaert LLP | 15 | 10 | 15 | 20 | 8 | 29 | 0 | 97 |
| 3 | James Moore & Co., P.L | 14 | 10 | 13 | 16 16 | 10 | 28 | 0 | 91 |
| 5 | Mauldin & Jenkins, LLC | 14 | 10 | 12 | 13 | 10 | 25 | 0 | 84 |
| 3 | MSL P.A. | 13 | 10 | 14 | 18 | 10 | 26 26 | 0 | 91 |



EXTERNAL FINANCIAL AUDITING SERVICES

RFP #P-1-19-13

SELECTION COMMITTEE SCORING AND OVERALL RANKING OF SUBMITTALS

Committee Member: Michele Moore Date: _____

Signature: Michele Moore 8-12-19

| | Organization of Firm | Team Experience | Management Experience | Government Experience | Understanding of Services Required | Presentation | | |
|-------------------------|--|--|--|---|---|---------------------------------------|--------------|------|
| Points Possible: | 15 | 10 | 15 | 20 | 10 | 30 | 100 | |
| ▼ Consultant/Company ▼ | Size and structure of firm. Qualifications and years of related experience of assigned staff | Number of year's assigned staff has worked together as an audit team | Overall supervision to be exercised over the assigned staff by Firms senior management | Firm's prior experience in performing governmental/municipal/public entity audits | Firms understanding of work to be performed | Quality of presentation/communication | TOTAL POINTS | RANK |
| Berman Hopkins LLP | 13 | 8 | 15 | 16 | 10 | 28 | 90 | 4 |
| Cherry Bekaert LLP | 15 | 10 | 15 | 20 | 10 | 30 | 100 | 1 |
| James Moore & Co., P.L. | 15 | 10 | 15 | 18 | 10 | 28 | 96 | 3 |
| Mauldin & Jenkins, LLC | 12 | 8 | 15 | 14 | 10 | 22 | 81 | 5 |
| MSL P.A. | 15 | 10 | 15 | 20 | 10 | 30 | 100 | 1 |



EXTERNAL FINANCIAL AUDITING SERVICES

RFP #P-1-19-13

SELECTION COMMITTEE SCORING AND OVERALL RANKING OF SUBMITTALS

Committee Member:

RONALD D. SPANGLER

8/12/13

Signature:

[Handwritten Signature]

| | Organization of Firm | Team Experience | Management Experience | Government Experience | Understanding of Services Required | Presentation | |
|-------------------------|--|--|--|---|---|---------------------------------------|--------------|
| Points Possible: | 15 | 10 | 15 | 20 | 10 | 30 | 100 |
| ▼ Consultant/Company ▼ | Size and structure of firm. Qualifications and years of related experience of assigned staff | Number of year assigned staff has worked together as an audit team | Overall supervision to be exercised over the assigned staff by Firms senior management | Firm's prior experience in performing governmental/municipal/public entity audits | Firms understanding of work to be performed | Quality of presentation/communication | TOTAL POINTS |
| Berman Hopkins LLP | 15 | 10 | 15 | 20 | 10 | 25 | 95 |
| Cherry Bekaert LLP | 15 | 10 | 15 | 20 | 10 | 25 | 95 |
| James Moore & Co., P.L. | 15 | 10 | 15 | 20 | 10 | 26 | 96 |
| Mauldin & Jenkins, LLC | 15 | 9 | 15 | 18 | 10 | 20 | 97 |
| MSL P.A. | 15 | 10 | 15 | 19 | 10 | 24 | 93 |

2
1
5