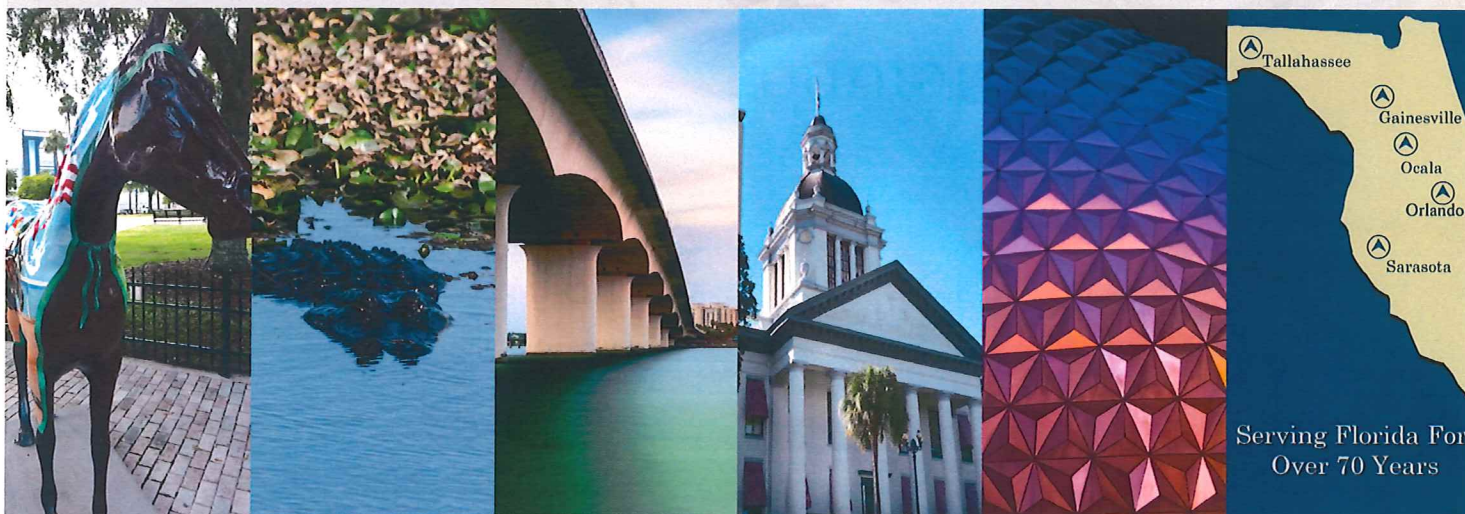


Purvis Gray & Company

Certified Public Accountants



Ocala

Gainesville

Sarasota

Tallahassee

Orlando

Serving Florida For
Over 70 Years

AUDIT PROPOSAL

SCHOOL BOARD OF CLAY COUNTY

INDEPENDENT AUDITING SERVICES

222 NE 1ST STREET GAINESVILLE, FL 32601

2347 SE 17TH STREET OCALA, FL 34471

5001 LAKEWOOD RANCH BLVD N. SUITE #101 SARASOTA, FL 34240

443 EAST COLLEGE AVE TALLAHASSEE, FL 32301

1560 N ORANGE AVE SUITE #450 WINTER PARK, FL 32789



Purvis, Gray and Company, LLP

Request for Proposal

RFP # 19-BA-125

Independent Auditing Services
School Board of Clay County

Audit Committee
Purchasing Department
800 Center Street
Green Cove Springs, Florida 32043

CONTACT

Timothy M. Westgate, CPA, Audit Partner

352.732.3872

twestgate@purvisgray.com

2347 SE 17th Street
Ocala, Florida 34471

Ocala • Gainesville • Tallahassee • Sarasota • Orlando

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Audit Committee
School Board of Clay County
Green Cove Springs, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis, Gray and Company), to your Audit Committee and would take great pride in being retained as auditors for the School Board of Clay County (the School Board) to provide independent auditing services for the Board's annual financial report. We have received your Request for Proposal No. 19-BA-125 (RFP) and understand the scope and timing of the work to be performed and give you our express commitment to meet or exceed the performance and time specifications contained therein. We have included all requested items in this submittal as requested in the RFP.

Mr. Timothy M. Westgate, CPA, Partner is authorized to represent the firm in this matter. Mr. Westgate is an in-firm specialist in audits of governmental entities, with specific experience with Florida school boards and will work directly on your audit. **We believe that higher level people in the field results in a better audit product.** For additional experience, we will draw on other partners and members of the audit team and firm. Mr. Westgate's contact information is below.

We believe that Purvis, Gray and Company's auditing services, along with Mr. Westgate's professional qualifications, would best serve the School Board for the following reasons:

- Partners in the field, combined with staff continuity, results in a higher quality audit.
- State-wide firm with extensive governmental audit experience including eight School Boards.
- Extensive experience with Federal Single Audits including the Uniform Guidance.
- Members of the BDO Alliance, a national association of accounting firms, providing access to resources and technical knowledge commonly associated with only the largest international accounting firms.
- Ongoing continuing education training on recently issued Governmental Accounting Standards Board (GASB) and Accounting Standards Board (ASB) Statements.
- Members of the Governmental Audit Quality Center of the American Institute of Certified Public Accountants, Participation in Florida Government Finance Officers Association, Inc. (FGFOA) Technical Resource Committee staying abreast of latest GASB pronouncements.
- Our dedication to the School Board Industry by being frequent speakers, attendees, and vendor support at State School Board finance conferences.
- Our commitment to meeting reporting deadlines for the School Board.
- Efficient paperless audit approach and review of Information Technology (IT) general controls.
- Familiarity with many software packages, including BusinessPlus, from our experience with other School Boards.
- 16 hours of CPE held annually for School Board staff without charge.

In addition, we have been honored to serve as the School Board's auditors for several years, which gives us an unparalleled corporate memory and experience with your organization and operating environment. We know the School Board, your people, and your accounting and information systems, all of which informs our audit design and execution to provide the most effective and thorough audit of the School Board.

Our firm provides audit services to the following District School Boards:

- | | |
|---|---|
| ■ Marion County School Board | ■ Charlotte County School Board |
| ■ Alachua County School Board | ■ Clay County School Board (Through 2018) |
| ■ Hernando County School Board | ■ Lake County School Board |
| ■ Citrus County School Board (Internal Accounts only) | ■ Leon County School Board |

The Charlotte, Lake and Marion County School Boards have been long-term audit clients of the firm. We were recently re-selected through the RFP process for each of those Districts, to continue to serve as their auditors going forward. Similarly, the Leon County School Board audit was recently awarded to us through the RFP process. We are proud to have been selected from among many other respondent firms through the competitive selection process as the most qualified firm to serve these school boards. We believe this is a testament to our reputation, understanding of your specific industry, and the high service level we have provided for many years.

Audit Committee
School Board of Clay County
Green Cove Springs, Florida

We have direct experience with and knowledge of the many areas unique to the School Board Industry, including: School Internal Accounts, FEFP Funding, Categoricals, PECO Funding, Food Services, COPs, Construction Management Contracts, Hard Bid Contracts, Required Local Effort, Discretionary Ad Valorem Taxes, Class Size Reduction Program, FISH Program, Charter Schools (Independent, Conversion, Workplace, and Municipal), OPEB and Early Retirement Programs, FRS, Self-Insurance Fund Accounting, Extended Day Program, Impact Fees, Conversion Charter Schools, Minimum Fund Balance Levels and other related areas.

Representatives from our firm have attended the annual conference of the Florida School Finance Officers Association and Florida Association of School Business Officials as both participants and as speakers, recently presenting on GASB Statement Nos. 65, 67, 68, 72, 75, and various exposure drafts. We also regularly provide speakers on current accounting and auditing issues at the Florida Government Finance Officers Association Annual State-Wide and Quarterly Local Chapter meetings.

Financial Stability

Purvis, Gray and Company has been in business since 1946, is financially stable, and has never been in or filed for any bankruptcy proceedings. Our firm's banking reference is SunTrust Bank, NCF, Ms. Diane Donegan, (352) 264-2077; Diane.donegan@SunTrust.com.

Firm License

Purvis, Gray and Company is properly licensed and registered for public practice as certified public accountants in the State of Florida, and all assigned professional staff are properly licensed and registered to practice as certified public accountants in the State of Florida or exam eligible. Our Firm License Number is AD0041478.

No Litigation, No Protests, and No Disciplinary Actions/Pending Disciplinary Matters

We have no record of substandard work and have no enforcement actions pending by the State Board of Accountancy or any other regulatory agency or professional organization, nor have we had any such actions during the past ten years. There are no pending lawsuits against Purvis, Gray and Company, nor has there been any audit-related litigation within the last ten years.

Purvis, Gray and Company has never had any contracts terminated, cancelled, or suspended. In addition, we have never participated in any protests of Bids, RFP, and RFQs.

If we can supply you with additional information or discuss this commitment further with you, we will be available at your convenience.

Respectfully submitted,

PURVIS, GRAY AND COMPANY, LLP



Timothy M. Westgate, CPA

Audit Partner

352.732.3872 Phone 352.732.0542 Fax

TWestgate@purvisgray.com

2347 SE 17th Street

Ocala, Florida 34471

TMW/asb

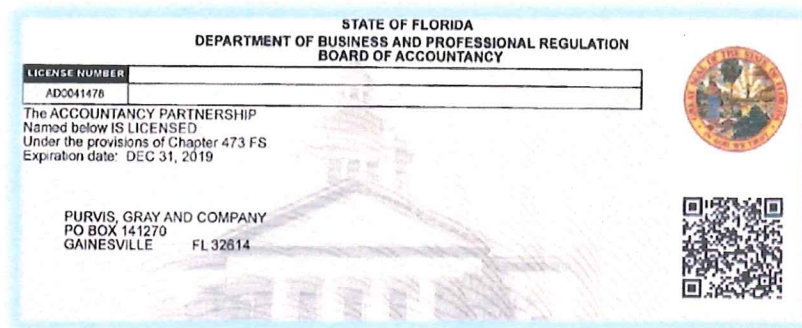
MINIMUM ELIGIBILITY REQUIREMENTS

Certified Public Accounting Firm

The legal name of our firm is Purvis, Gray and Company, LLP. We are organized as a Florida Limited Liability Partnership, authorized to do business in the State of Florida under Section 473.3101, Florida Statutes. We are a state-wide firm with offices in Ocala, Gainesville, Tallahassee, Sarasota, and Orlando. We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Firm License

Purvis, Gray and Company is properly licensed and registered for public practice as certified public accountants in the State of Florida, and all assigned professional staff are properly licensed and registered to practice as certified public accountants in the State of Florida or exam eligible. A copy of our firm license to practice in Florida is shown below:



Single Audits

For over fifty years, Purvis, Gray and Company has been of service to many local governments. Over 70% of our audit engagements are governmental and not-for-profit clients. Our partners and audit staff have extensive governmental experience, including Federal and State Single Audits. We have performed entity-wide financial audits and internal account audits for multiple school districts, beginning with the Marion County District School Board since 2000, the Lake County District School Board since 2005, and the Alachua County District School Board since 2008.

Insurance Requirements

If awarded the contract, Purvis, Gray and Company, LLP will comply with all insurance requirements.

Proposal Bond

As a guarantee, we have submitted a proposal bond in the amount of \$5,000, made payable to the School Board of Clay County. This bond is included in Section 5 of this proposal.

SECTION 1—FAMILIARITY AND EXPERIENCE

Experience and Ability

School Board and Charter School Experience

We have direct experience with and knowledge of the many areas unique to the School Board Industry, including: Internal Accounts, Self-insurance fund accounting, FEFP funding, Categoricals, PECO funding, Food Services, COPs, Construction Management Contracts, Hard Bid Contracts, Required Local Effort, Discretionary Ad Valorem Taxes, Class Size Reduction Program, FISH Program, Charter Schools (Independent, Conversion, Workplace, and Municipal), OPEB and Early Retirement Programs, FRS, Extended Day Program, Conversion Charter Schools, Impact Fees Minimum Fund Balance Levels, and other related areas.

Our firm currently provides audit services to the following School Boards and Charter Schools. All of these entities must be audited in accordance with *Government Auditing Standards* (GAS) and report under Governmental Accounting Standards Board (GASB).

Local School Boards and Charter Schools

- Alachua County District School Board (Including **Internal Accounts**)
- Charlotte County School Board
- Clay County School Board (Including **Internal Accounts**)
- Citrus County School Board (**Internal Accounts**)
- Hernando County School Board (**CAFR**)
- Lake County District School Board (Including **Internal Accounts** and **CAFR**)
- Leon County School Board (Including **Internal Accounts**)
- Marion County School Board (Including **Internal Accounts** and **CAFR**)
- The Villages Charter School
- Academy of Environmental Science Charter School
- Francis Marion Military Academy



The following entities are nonprofit audits that report under GASB and must be audited under GAS. These entities have characteristics that are similar to yours in that they are considered component units of a University or College in the State of Florida:

College and University Associations

- University of Florida Faculty Associates, Inc. (Dental School)
- University of Florida Health Professions
- University of Florida Department of Housing and Residence Education
- University of Florida Law Center Association, Inc.
- University of Florida Nursing Practice Association, Inc.
- University of Florida Research Foundation, Inc.
- University of Florida Transportation and Parking Service
- University of Florida Veterinary Medicine Faculty Association
- University Village Apartments
- Santa Fe Community College Endowment Corporation, Inc.
- Florida State University International Programs Association, Inc.
- Florida Medical Practice Plan, Inc.



SECTION 1—FAMILIARITY AND EXPERIENCE

Experience and Ability (Continued)

Governmental Experience

Our governmental experience includes the following audits during the past five years and indicates the primary office from which each governmental audit is staffed. We perform approximately fifty Federal or State Single Audits each year. These Single Audits are indicated by an asterisk “(*)”.

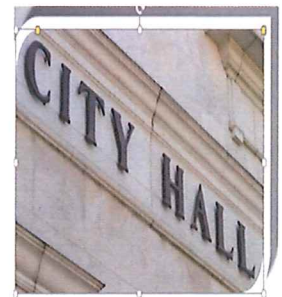
Counties

- Alachua County (Tallahassee/Gainesville) 2018 to Present - \$270 Million*
- Bradford County (Gainesville) 1994 to Present - \$29 Million*
- DeSoto County (Sarasota) 2001 to Present - \$59 Million*
- Gadsden County (Tallahassee/Gainesville) 2010 to Present - \$69 Million*
- Hernando County (Sarasota) 2008 to Present - \$350 Million*
- Marion County (Ocala) 2001 to Present - \$340 Million*
- Nassau County (Tallahassee/Gainesville) 2005 to Present - \$148 Million*



Municipalities

- City of Alachua (Gainesville) 2009 to Present - \$39 Million*
- City of Atlantic Beach (Gainesville) 2004 to 2017 - \$63 Million*
- City of Bartow (Sarasota) 2008 to Present - \$60 Million*
- City of Belleview (Ocala) 2007 to Present - \$6.3 Million*
- City of Bushnell (Ocala) 1995 to Present - \$15.5 Million*
- Town of Bronson (Gainesville) 2006 to Present - \$2 Million*
- City of Cedar Key (Gainesville) 1987 to Present - \$4.5 Million*
- City of Dade City (Gainesville) 2014 to Present - \$11.5 Million
- City of Deltona (Ocala) 1995 to Present - \$62 Million*
- City of Eustis (Ocala) 1998 to Present - \$64 Million*
- City of Fernandina Beach (Tallahassee) 2004 to Present - \$87 Million*
- City of Fort Meade (Sarasota) 1996 to Present - \$16 Million*
- City of Gainesville (Gainesville) 2018 to Present - \$180 Million*
- City of Green Cove Springs (Gainesville) 2010 to 2017 - \$42 Million*
- City of Jacksonville Beach (Tallahassee) 1996 to Present - \$160 Million*
- City of Kissimmee, Florida (Ocala) 2016 to Present - \$63 Million*
- City of Lake City (Gainesville) 1998 to 2017 - \$40 Million*
- City of Live Oak (Gainesville) 2012 to Present - \$7 Million*
- City of Mount Dora (Sarasota) 2017 to Present - \$42 Million*
- City of Newberry (Gainesville) 2013 to Present - \$20 Million*
- City of Neptune Beach (Gainesville) 2013 to Present - \$15 Million*
- City of Ocala (Ocala) 2000 to Present - \$285 Million*
- City of Orange Park (Gainesville) 2014 to Present - \$40 Million*
- City of Sarasota (Sarasota) 2002 to Present - \$160 Million*
- City of St. Cloud (Ocala) 2012 to Present - \$150 Million*
- City of St. Augustine Beach (Gainesville) 2012 to 2017 - \$11 Million*
- City of Williston (Ocala) 2010 to Present - \$6 Million*



SECTION 1—FAMILIARITY AND EXPERIENCE

1—Experience and Ability (*Continued*)

Single Audit Experience

Federal Award Compliance – Uniform Guidance

If a Federal Single Audit is required (generally total federal grant expenditures exceeding \$750,000 during the audit period), the auditor is responsible for testing compliance with all major federal award programs. If a Federal Single Audit is required, each major program will be tested for the compliance requirements applicable to that program. We are up to date on the new Uniform Guidance associated with Federal Grants.

Our audit staff has extensive experience auditing all federal programs regularly operated by the School Board including the Child Nutrition Cluster, Special Education Cluster, Title I, Federal Pell Grants, TANF, and others.

As a large audit firm with significant governmental experience, members of your audit team have participated in single audits of countless federal and state grant programs. Many of our single audits have included grants from the following Federal and State Departments, including numerous programs within each.

Federal Grant Programs

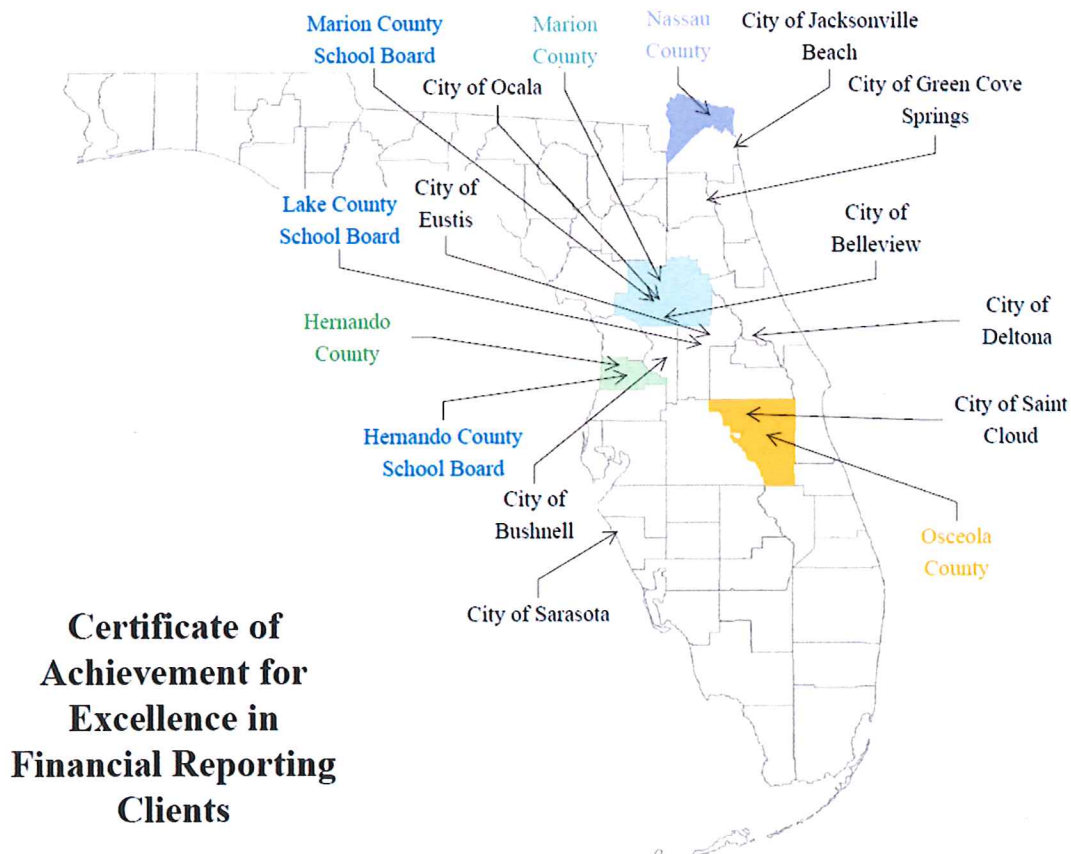
Federal Communications Commission	US Department of Election Assistance Commission
Federal Emergency Management Agency	US Department of Energy
National Endowment for the Arts	US Department of Environmental Protection Agency
National Endowment for the Humanities	US Department of Federal Highway Administration
National Science Foundation	US Department of General Services Administration
US Department of Agriculture	US Department of Health and Human Services
US Department of Agriculture Food and Nutrition Service	US Department of Homeland Security
US Department of Aviation Administration	US Department of Housing and Urban Development
US Department of Children and Families	US Department of Interior
US Department of Commerce	US Department of Justice
US Department of Commerce NOAA	US Department of Labor
US Department of Defense	US Department of Treasury
US Department of Economic Opportunity	US Department of Transportation
US Department of Education	
US Department of Education of Elementary Secondary Education	

SECTION 1—FAMILIARITY AND EXPERIENCE

Experience and Ability (Continued)

Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical Resources and Programs Committees (including the FRS-GASB 68 Task Force). They serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review CAFRs on behalf of GFOA all through the year, learning new techniques.

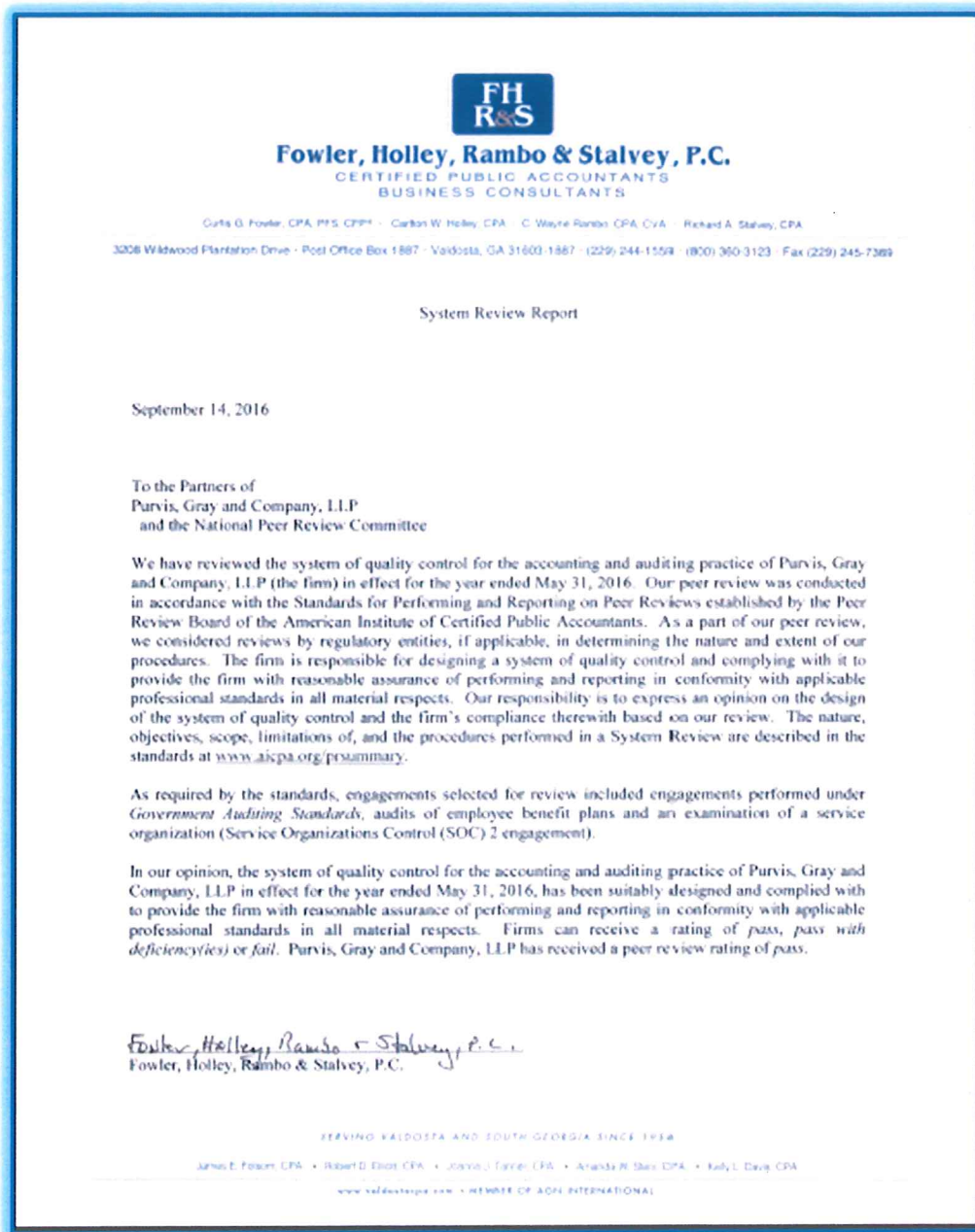


SECTION 1—FAMILIARITY AND EXPERIENCE

Experience and Ability (Continued)

Peer Review

Purvis, Gray and Company is a member of the AICPA's Governmental Audit Quality Center (GAQC). Our firm places high priority on its quality control and has successfully undergone a peer review made by the AICPA at least every three years since 1979. Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team. We have included a copy of our 2016 Peer Review Report, which included a pass rating, with no letter of comments, the highest level that you can obtain.



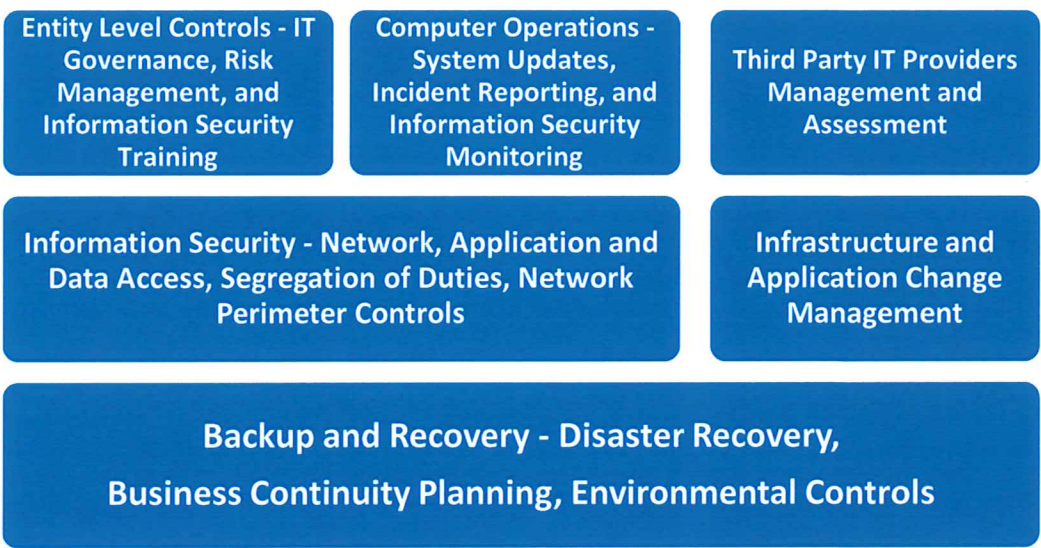
SECTION 1—FAMILIARITY AND EXPERIENCE

Experience and Ability (Continued)

Computer Audit Capacity

IT Support of the Financial Audit Process

As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented. The following are various types of Information Technology General Controls that typically are evaluated as part of the financial audit process.



Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors.

Computer-assisted Audit Tools (CAAT)

CAAT are used to assist the auditor and auditee in the following general areas:

CAAT		
Data Mining and Extraction	Data Sampling and Analysis	Fraud Detection



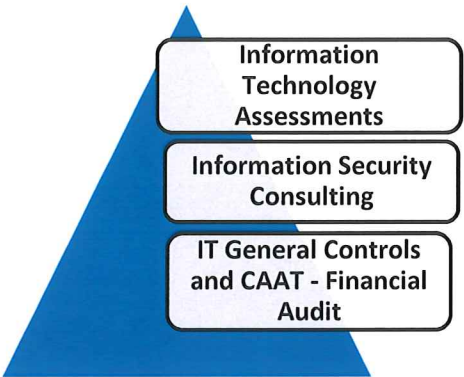
SECTION 1—FAMILIARITY AND EXPERIENCE

Experience and Ability (Concluded)

Computer Audit Capacity (Concluded)

PGC IT Audit Support, IT Security Consulting, and IT Assessment

When you choose Purvis, Gray and Company you are getting a full suite of IT audit, consulting, and assessment services performed by IT professionals with the CISA, CISM, CITP, CGMA, CRISC, and CPA designations which can be summarized as follows:



Additionally, it is not uncommon for our IT Auditors to offer valuable formal or informal recommendations to further mature and refine your IT General Controls as a result of this process. The familiarity we gain from completing this work which is required for your financial audit will also make us very familiar with your IT platforms, ERP, and all other aspects of your IT. This is helpful in the event that we may be of further service beyond the Financial Audit in any areas of IT Consulting and Assessment services that we offer as outlined below.

Information Security Consulting Offering

Information Security Program Design involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:



SECTION 2—FIRM/STAFF QUALIFICATIONS

A—Company Background

Brief History



Purvis, Gray and Company was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. Purvis, Gray and Company has grown into an organization with over seventy professionals and support personnel. Purvis, Gray and Company has offices in Ocala, Gainesville, Tallahassee, Sarasota, and Orlando. Our firm listing of all professional personnel appears on page 14.

General Philosophy

Perhaps the most significant item to note in the Purvis, Gray and Company audit approach starts with the **people that we put in the field, on-site actually performing your audit from year-to-year.** Unlike many other firms which often rely heavily on staff level auditors to perform all audit fieldwork, the Purvis, Gray and Company approach is to put partners, managers, and senior auditors in the field performing audit fieldwork side-by-side with you and your people. We believe that more experienced people on-site results in a superior audit and that our clients deserve this level of service when hiring an audit firm.

When procuring an intangible service such as auditing, we believe that the quality of the final product, which can be difficult to objectively measure, will depend heavily upon the human inputs that have been applied. The Purvis, Gray and Company hallmark of ***“Experienced People in the Field”*** is how we deliver a superior product to our clients, making us one of the leading governmental audit firms in the State of Florida.

Professional Memberships

Purvis, Gray and Company has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). Several of the partners and staff of Purvis, Gray and Company are members of the following organizations:

■ Professional Memberships

- AICPA
- Government Audit Quality Center (GAQC)
- GFOA
- FECA
- American Public Power Association (APPA)
- State of Florida League of Cities
- Association of Government Accountants (AGA)
- Florida Municipal Electric Association (FMEA)
- American Public Power Association
- FGFOA
- FICPA
- Employee Benefit Plan Audit Quality Center
- North Florida Chapter FGFOA
- Southwest Chapter FGFOA
- Florida Bankers' Association
- Big Bend Chapter FGFOA
- Nature Coast Chapter FGFOA
- Florida Rural Water Association

Members of our firm also participate in leadership roles in our profession. Currently, several of our partners and managers serve on committees and subcommittees of the FICPA, the FGFOA, and their affiliated organizations.

SECTION 2—FIRM/STAFF QUALIFICATIONS

A—Company Background (Continued)

Governmental Audit Staff

The Audit Department is the largest department in the firm. The mission of the department is to achieve technical excellence which can be used to provide the highest level of quality service to our clients. This higher level of service sets us apart from other firms. Our audit staff consists of seven partners, twelve managers, and twenty other professional staff. All of the partners and managers are CPAs, as are many of the other professional staff. If not CPAs, the professional staff are “exam-eligible” or working toward it.

Your “engagement team” will be led by a partner, a manager, and a supervisor with these individuals on-site for a significant portion of fieldwork. For more information on the specific individuals committed to your engagement, please refer to the staffing diagram found on page 16.

Our audit staff has extensive experience working in a computerized environment and utilizes notebook computers in the field with Windows, and Microsoft Word and Excel. **We employ a paperless audit approach.** We utilize the “paperless” audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We are also familiar with a wide variety of accounting software packages, including BusinessPlus.**

All members of the audit team will be available to your management team whenever you need us. If our physical presence is not needed, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. **We will be available for troubleshooting year-round without additional billings.**

Accounting and Tax Services

The Accounting and Tax Services Department of Purvis, Gray and Company is often used in troubleshooting problem tax areas associated with audit entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities and remainder trusts, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support to our Audit Department.

Information Technology Department

In addition to supporting our firm’s IT environment, the IT Auditor/Consultant assigned to the School Board’s audit engagement and our other IT Department professionals have extensive experience and proficiency working in various computerized environments. ***Our IT professionals are familiar with the School Board’s accounting and operational software products as a result of our experience with the School Board and from similar audit engagements.***

SECTION 2—FIRM/STAFF QUALIFICATIONS

A—Company Background (*Continued*)

Consulting Services



The consulting practice of Purvis, Gray and Company utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide-range of consulting and management advisory services for our clients. Our consulting personnel have performed engagements in each of the following categories:

- **Accounting System Reviews and Documentation**
 - ▶ GASB Statement Implementations
 - ▶ Internal Control Reviews
 - ▶ Procedures Documentation
 - ▶ Performance Audits and Cost Reduction Studies
 - ▶ Feasibility/Efficiency Studies
 - ▶ Budget Review and Budget Preparation
- **Business Valuations and Reorganizations**
 - ▶ Business Ownership Succession
 - ▶ Business Valuations
 - ▶ Mergers and Acquisitions
 - ▶ Business Formations
 - ▶ Business Liquidations
- **Utility and Cost Studies**
 - ▶ Special Assessment Analysis
 - ▶ Utility Billing System Setup and Revision
 - ▶ Overhead/Indirect/Other Cost Studies
 - ▶ Landfill Closure and Postclosure Analysis
 - ▶ IRS Arbitrage Rebate Calculations and Consultation
- **Other Financial Services**
 - ▶ Expert Testimony
 - ▶ Personal Financial/Retirement Planning
 - ▶ Other Financial Services
 - ▶ Tax Representation
 - ▶ Fraud/Defalcation Engagements

Independence rules govern the performance of consulting services for clients audited under *Government Auditing Standards*. Any consulting services performed for the School Board would be in compliance with those standards.

BDO Alliance USA



As an Independent Member of the BDO Alliance USA, we have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of one of the largest accounting firms in the world, combined with our hands-on, local service and knowledge.

In addition, the BDO Alliance Business Resource Network, has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to your organization.

In addition, as a member of BDO Alliance USA, we take a comprehensive approach to assessing and serving your needs. Through the core accounting and financial services we provide, we are uniquely positioned to identify additional opportunities to improve the overall operational effectiveness of your organization.

SECTION 2—FIRM/STAFF QUALIFICATIONS

B—References

We have provided our list of references as requested beginning on page 32, Section 4 “References”.

C—Sub-consultants

Purvis, Gray and Company will not be using any Sub-consultants.

Key Personnel

Team Roles



The firm that will be the most qualified to serve as auditors for the School Board will be the one that can demonstrate its qualifications through past experience, education, and high quality control considerations. Our firm's approach to staffing audit engagements is to choose partners, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the audit engagement efficiently, and the location of the office. ***The individuals assigned to this engagement possess the necessary technical skills and experience to ensure that the School Board receives the highest level of service.*** All personnel assigned to this engagement have met or exceeded all of the CPE requirements of the “Yellow Book” as required by the *Rules of the Auditor General*. Personnel assigned to this engagement are primarily from the Ocala office; however, our Audit Department functions as a single department across all offices. It is not uncommon for us to put together audit teams with representatives from several offices. All the resources of the firm are available to the audit team and to you, the client, at all times. ***One thing we do different from other firms – we regularly put partners in the field.***

Mr. Timothy M. Westgate, CPA, will be the partner in charge of the School Board’s audit engagement. Ms. Barbara Boyd, CPA, will be the technical consulting partner. The partner in charge will be present during most of the audit fieldwork. All audit staff assigned to your engagement are licensed to practice as certified public accountants in the State of Florida or are “exam-eligible.” Mr. Westgate will be available to attend meetings and respond to specific inquiries and calls within a 24-hour notice.

■ **Role of the Partner in Charge of Audit**

Overall responsibility for excellent client service, will work closely with client's management, audit manager, and supervising manager to ensure that all work is properly planned, executed, and completed. Conduct entrance, exit, and interim work conferences with client and participate extensively in audit fieldwork and the review process.

■ **Role of the Technical Consultant and Independent Reviewer**

This team member will provide consultation and review of technical accounting and auditing issues, and a final “cold” review of the audited financial statements and reports.

■ **Role of the Information Technology Consultant**

This team member will supervise or perform the review of the School Board’s Information Technology Environment and key IT General Controls, Application Controls, and IT-Dependent Manual Controls in consultation with the audit team. He will also supervise or perform Computer-Assisted Audit Techniques (CAAT) or data analysis in consultation with the audit team. This team member will provide recommendations to strengthen the School Board’s Information Technology Environment and IT-related controls. He will also provide assistance on any IT-related issues, as deemed necessary by the audit team.

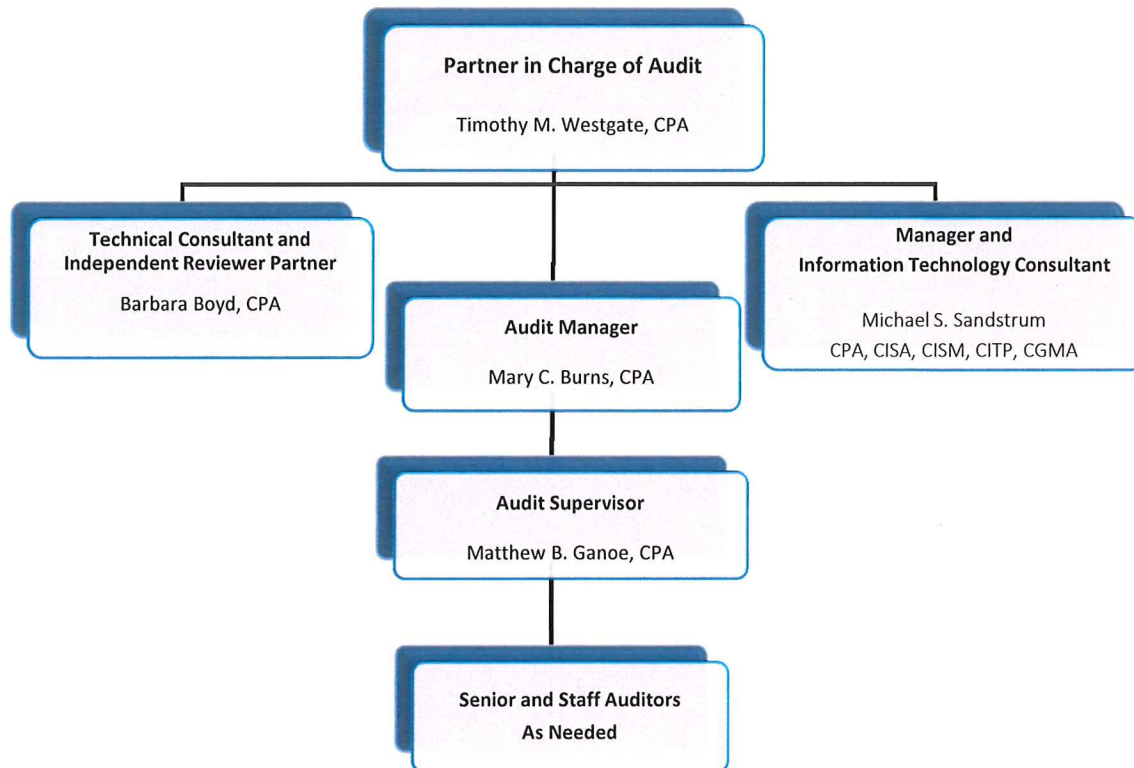
SECTION 2—FIRM/STAFF QUALIFICATIONS

Key Personnel (Concluded)

Team Roles (Concluded)

■ Roles of the Audit Manager and Audit Supervisor

These team members will be primarily responsible for planning, conducting, and completing all fieldwork. They will participate in entrance, exit, and interim work conferences, and will keep the partners in charge and client fully informed on the job status. Will review the workpapers and assist in managing the effectiveness and efficiency of the audits, operating within the time budget. Will work closely with the staff members of the audit team and the client.



Point of Contact

The Partner, Manager, and Supervisor on the audit team assembled for the audit of the School Board will be in the audit field on an ongoing basis. It is our practice to have more than one contact point on an engagement of this size. Mr. Timothy M. Westgate, CPA, will serve as the contact point, but all individuals will be directly involved in the audit and will be available to attend meetings, respond to phone calls, and respond to specific inquiries. We pledge to make ourselves available to the management and elected officials of the School Board for any conferences or consultation that might be requested. When your audit members are not on-site at your offices, they are always available by email or cell phone.

Résumés of Audit Team

Résumés of the Audit Team that contain all information requested by the School Board are listed following this page. As is shown there, the audit team assembled for the School Board is well qualified by formal education, continuing professional education, experience in governmental accounting, and auditing school districts. In addition, each résumé lists various national and state memberships, and professional recognition.



Timothy M. Westgate, CPA

Audit Partner

Chair of Quality Control Team
Member of Concurring Review Team

Contact Information

Ocala, Florida
(352) 732-3872
twestgate@purvisgray.com
www.purvisgray.com

Profile:

Education:

Graduated University of South Florida
2002, Masters of Accountancy

Graduated St. Leo University
2000, BA, Business Administration
Summa Cum Laude

Professional Credentials

CPA Certificate - 2003
Member AICPA, FICPA and FGFOA
GFOA SRC Reviewer – GFOA Special
Committee for Certificate of Achievement
For Excellence in Financial Reporting

Recognition

State of Florida Top 10 Score,
May 2003 CPA Exam

Civic Involvement

Past President - Blessed Trinity Catholic
Church Parish Council, Ocala, Florida
Middle School Youth Ministry
Member of the Knights of Columbus

Years in Accounting: 19

Years with Firm: 15

Speaker/Instructor

Numerous In-house CPE Classes
Governmental Audit Update for Financial Managers, FGFOA
Fall Institute/FACC Conference
Grant Budgeting, Marion County Grant Writers' Network
Fraud and Internal Control in a School District, FSFOA
Accounting and Auditing Update, FSFOA
GASB Update, FGFOA and FASBO
ASC 606: Revenue Recognition

Experience Serving Clients

School Board Experience

Alachua County District School Board*
Charlotte County District School Board*
Lake County District School Board*
Leon County School Board*
Marion County District School Board*
Hernando County District School Board*
Clay County District School Board*

Governmental Experience

Citrus County Hospital Board
City of Deltona, Florida*
Desoto County, Florida *
City of Leesburg, Florida*
Marion County EMS Alliance
Marion County, Florida*
Marion County Hospital District
Marion County Law Library*
City of Mt. Dora, Florida*
City of Ocala, Florida*
City of St. Cloud, Florida*

Health Care Experience

The Centers, Inc.
Citrus County Hospital Board
Citrus Memorial Health System
Hospice of Marion County, Inc.
Kids Central, Inc.
LifeStream Behavioral Center, Inc.
Marion County EMS Alliance
Partnership for Strong Families, Inc.
Marion County Hospital District
Munroe Regional Health System, Inc.

Timothy M. Westgate, CPA

Audit Partner

Chair of Quality Control Team and Member of Concurring Review Team

Experience Serving Clients (*Concluded*)

Nonprofit Experience

Arnette House, Inc. *
The Centers, Inc. *
Citrus Memorial Health System
Cornerstone School, Inc.
Education Foundation of Marion County, Inc.
The Foundation for The Centers, Inc.
Grace School of Ocala, Florida, Inc.
Hospice of Marion County, Inc.
Kids Central, Inc. *
LifeStream Behavioral Center, Inc.
Marion County Hospital District
Munroe Regional Health System, Inc.
The Refuge, Inc.
Partnership for Strong Families, Inc.*
Diocese of St. Augustine
Corpus Christi Parish
St. Elizabeth Parish & School
St. Francis High School
Our Lady Le Leche Mission and Shrine
Our Lady Star of the Sea Parish and School
St. Joseph Academy
St. Joseph Parish and School
Annunciation Catholic School
St. Augustine Parish
Our Lady of Consolation
Our Lady of Good Counsel
Holy Faith Parish
Holy Spirit Parish & School
Immaculate Conception Parish
St. John Parish
St. Luke Parish
St. Monica Parish
San Sebastian Parish
Morning Star School
Catholic Foundation for the Diocese of St. Augustine
Queen of Peace Parish and School
Holy Family Parish
Palmer Academy & Preschool
St. Patrick's Parish
Epiphany Parish
San Juan de la Cruz Mission
St. Edward Parish

Nonprofit Experience (*Concluded*)

St. Peter's Mission
St. Philip Neri Mission
St. William Parish
St. Madeline Parish
St. Mary's Parish
St. Paul's Parish and School

Employee Benefit Plans Experience

Kids Central 401(k) Plan
The Centers 401(k) Plan
Consolidated Water, Inc. 401(k)
LifeStream Behavioral Center 401(k)
Munroe Regional Medical Center 401(k) Plan
Munroe Regional Medical Center Pension Plan
Citrus Memorial Health System Pension Plan and Trust
Citrus Memorial Health System 403(b) Plan
Clay Electric Cooperative Retiree Welfare Benefit Plan
Florida Pest Control and Chemical Company Defined Benefit Plan
Radiology Associates of Ocala 401(k) Plan
Advocacy Resource Center Marion, Inc. Retirement 401(k) Plan
Partnership for Strong Families Benefit Plan 401(k)
City of Ocala, Florida Police Officers' Pension Plan
City of Ocala, Florida General Employees' Pension Plan
City of Ocala, Florida Firefighters' Pension Plan
City of St. Cloud, Florida General Employees' Retirement Plan
City of St. Cloud, Florida Police Officers' & Firefighters' Retirement
City of Deltona, Florida Firefighters' Pension Plan
City of Mt. Dora, Florida General Employees' Retirement Plan
City of Mt. Dora, Florida Police Officers' Retirement Plan
City of Mt. Dora, Florida Firefighters' Retirement Plan

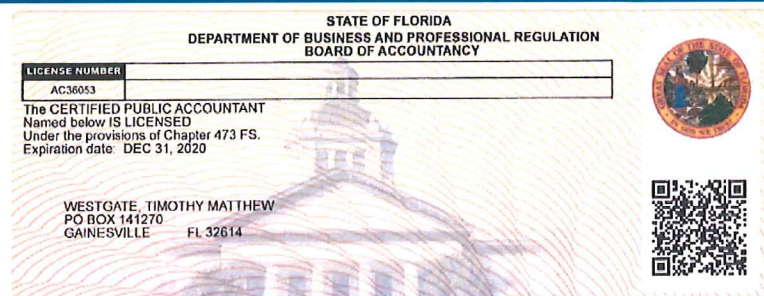
Utility Experience

City of Deltona, Florida (W, S)
DeSoto County, Florida (W,S)
Florida Municipal Power Agency (E)
Marion County, Florida (W, S)
City of Mt. Dora, Florida (E, W, S)
City of Ocala, Florida (E, W, S)
City of St. Cloud, Florida (E, W, S)
City of Leesburg, Florida (E, W, S)
Sumter Electric Cooperative (E)
Suwannee Valley Electric Cooperative (E)
Talquin Electric Cooperative, Inc. (E)

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

CPA License



Timothy M. Westgate, CPA

Audit Partner

Chair of Quality Control Team

Member of Concurring Review Team

CPE CREDITS

Mr. Westgate is in full compliance with the continuing educational requirements set forth under U.S. General Accounting Office (GAO) *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2018

Winter 2018 Tax CPE
Civitek Title IV-D CSE Agreed-Upon Procedures Background and Basics
Nature Coast FGFOA:
Getting From Here to There – Conversion Entries
Accounting for Long-Term Debt
Financial Reporting of Deferred Inflows and Outflows
Fixed Income Investment Strategies in a Rising Interest Rate Environment
There's More Than Taxable Value: Property Appraiser Info for Finance Officers
Oh No! The Statement of Cash Flow
2018 BDO Alliance USA Conference:
Assurance Update
Ideas on how to Create a Best-in-Class CPA Firm
Discussion on Becoming an Employer of Choice-Recruiting Top Talent
Opening Session
Views on the Evolution of the CPA Profession and Where It's Going
Ideas on how to Grow Your Firm Organically
Discussion on Successfully Creating a Niche Practice
Conversation on Succession Planning
Ways to Drive Profitability Through Superior Client Relationships
Highlights of What Makes a Best of the Best Firm
Keys to Successful Firm – Tech Management
Ways to Anticipate Future Trends and How to Thrive
FSFOA Summer Conference:
FSBA Update/FADSS
AFR Training for New Employees
Cost Report
Comparability, Maintenance of Effort, Federal Wage and Hour Presentation
Seminole County Communications Strategy
Investment Strategies in a Rising Interest Rate Environment
Update of the Tax Law Changes, No More Advance Fundings
Resources for New Finance Officers
Economic Outlook
School Safety
Auditor General Update - Financial and FEPP Audits
FGFOA 2018 Annual Conference
PGC Summer CPE
MPS Governmental CPE Day
PGC Fall CPE:
Gov's Accounting and Not-for Profit Update
Multiyear Financial Planning for Local Gov's
CAFR Preparation Overview

2017

Winter 2017 Tax CPE
Nature Coast FGFOA:
It is Not Just About Sex Anymore – Harassment in the Workplace
Best of Accounting Complexities Facing Local Govt
Internal Controls-Financial Reporting Function
Economic Update and Impact on Local Governments
Four Leaders – Which One Are You?
The Budget Officer's Role in Capital Budgeting
Update on Best Practices in Investments
GASB Update & Uniform Guidance (Instructor)
Ethics: Protecting the Integrity of Florida CPAs
AAA Update
PGC Summer CPE:
Common CAFR Financial Reporting Errors Understanding & Discussing Common IT Findings
Peer Review & Quality Control Update
FRS GASB 68 Entries: A Walk Thru
ASU No. 2016-14-Nonprofit Entities
Introduction to the AICPA Audit Guide
GASB 77: Tax Abatements
Sampling & Practical Applications
FSFOA Summer Conference:
GASB 68
DDE Update
Developing Leadership Mindset
Comparability – Title 1
OPEB Hands on Training GASB 75
GASB 67/68 Information
Fact vs. Myth-Marketing Financial Information
Legislative Update
Academic ROI
Economic Outlook
Leadership Find Your FAFA
Auditor General Update
How to Audit the Budget
Fall 2017 CPE:
Government & Not-For-Profit Accounting Update
Hot Topics in Florida Tax
Economic Trends & the Impact on Investments
Understanding the New GASB OPEB Standards
AKCPA Peer Review: Government Auditing Standards
FGFOA GASB Update
FGFOA GASB Update-Ins Cred

2016

Spring 2016 Tax CPE:
Procedural Updates – Ultra Tax & Fixed Asset
Department Updates & Current State of Affairs
Partnership Termination & Partnership Interest
Shared Responsibility Pains of ACA
Behind the Calculations – AMT & Capital Gains
1040 Updates
Estate, Gift, and Trusts – An Update & Refresher
Pass-Through Entity Updates
Tax Extenders, Kitchen Sink
Employee Benefit Plans: Peer Review AICPA
PGC Summer CPE:
Uniform Guidance Understanding Changes
GASB 68, Trials & Tribulations, Year II
GASB 68, Disclosures & RSI
Firm Inspection & Peer Review (Instructor)
ERISA Employee Benefit Plans Audit Updates
990s for Auditors
Auditing IT General Controls in Government
GASB Updates & New Pronouncements (Instructor)
PGC Fall CPE:
Government & Nonprofit Uniform Update
Fraud Awareness
SEC Changes for Money Market Funds
Creating & Sustaining Multi-yr. Finance Plan
FGFOA Nature Coast Chapter Annual Meeting:
New GASB Standards That May Affect Uniform Guidance & Compliance Supplement
Update on Investments, Best Practices, Best of Accounting Complexities Facing Tax Implications on Buying & Selling
Preparing the Retirement
The Art of Corrective Discipline
4 Leaders – Which One Are You?
FSFOA Summer Conference:
DDE Update
FSBA Update/FADSS
FGFOA-Budget Alliance
Cyber Awareness
Budget Users Group
Economic Update
Customer Service
Auditor General Update



Barbara Boyd, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

Speaker/Instructor

FASB Codification – 2009

Local Governmental Handbook – 2010

Fair Value Accounting and Disclosure – 2012

Understanding Audits of Group Audits and Revisiting GASB No. 61 – 2013

Single Audit – Super Circular – 2014

GASB Update – NCF and Big Bend Chapters FGFOA, 2016

Experience Serving Clients

Governmental Experience

School Board Experience

Alachua County District School Board*

Alachua County District School Board Internal Accounts

Clay County District School Board*

Municipalities

City of Alachua, Florida*

City of Atlantic Beach, Florida*

Town of Bronson, Florida*

City of Cedar Key, Florida

City of Deltona, Florida*

City of Eustis, Florida*

City of Fernandina Beach, Florida*

City of Fort Meade, Florida

City of Green Cove Springs, Florida*

City of Lake City, Florida*

City of Leesburg, Florida*

City of Newberry, Florida*

Counties

Bradford County, Florida*

DeSoto County, Florida*

Hernando County, Florida*

Nassau County, Florida*

Other Governmental Entities

Alachua County Housing Authority*

Bartow Municipal Airport Development Authority*

Florida Gas Utility

Gainesville-Alachua County Regional Airport Authority*

Gainesville Regional Utilities, Florida

Contact Information:

 bboyd@purvisgray.com
www.purvisgray.com

Profile:

Education:

Graduated University of Florida

2008, Master of Accountancy

2003, BS, Business Administration

Professional Credentials:

CPA Certificate - 2009

Member AICPA, FICPA, and FGFOA

Current Committees:

FGFOA Technical Resources Committee

Holy Trinity Episcopal School, Treasurer

Years in Accounting: 14

Years with Firm: 12

Barbara Boyd, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

Experience Serving Clients (*Concluded*)

Employee Benefit Plan Experience

City of Atlantic Beach, Florida Defined Benefit Retirement Plans (2)
City of Fernandina Beach, Florida Defined Benefit Retirement Plans (2)
City of Fort Meade, Florida Defined Benefit Retirement Plans (3)
City of Green Cove Springs, Florida Police Officers' Pension Plan
City of Lake City, Florida Defined Benefit Retirement Plans (3)

Nonprofit Experience

American Orchid Society, Inc.
American Society for Metabolic and Bariatric Surgery Foundation
American Society for Metabolic and Bariatric Surgery, Inc.
Florida Health Professions Association, Inc.
Florida Veterinary Medicine Faculty Association, Inc.
Meridian Behavioral Healthcare, Inc.*
North Central Florida YMCA, Inc.
Partnership for Strong Families*
Southern Legal Counsel, Inc.
University of Florida 4-H Foundation, Inc.
University of Florida Law Center Association, Inc.

Utility Experience

Choctawhatchee Electric Cooperative, Inc. (E)
City of Alachua, Florida (E, W, S)
City of Fernandina Beach, Florida (W, S)
Florida Municipal Power Agency (E)
City of Fort Meade, Florida (E, W, S)
Gainesville Regional Utilities, Florida (E, G, W, S)
City of Green Cove Springs, Florida (E, W, S)
City of Lake City, Florida (G, W, S)
Nassau County, Florida (W, S)
City of Newberry, Florida (E, W, S)

Health Care Experience

Florida Health Professions Association, Inc.
Meridian Behavioral Healthcare, Inc.*
North Florida GI Center, L.P.
North Florida Regional Freestanding Surgery Center, L.P.

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

CPA License

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC41162	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date DEC 31, 2019

BOYD, BARBARA
222 NE 1ST STREET
GAINESVILLE FL 32601



Barbara Boyd, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

CPE CREDITS

Ms. Boyd is in full compliance with the continuing educational requirements set forth under U.S. General Accounting Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2018

North Central Chapter of the FGFOA

CPE & Quarterly Meeting

Intermediate Accounting Part I

Intermediate Accounting Part II

North Central Chapter of the FGFOA

Annual Meeting

Getting Others to See Your Priorities

Staying Secure in a Digital Government

Auditor General Update

Social Media in Government & Civil

Engagement

FGFOA Annual Conference:

GASB Hot Topics

Local Government Accountability Updates

The GASB's "Big Three" Projects

Yellow Book & Single Audit Update

Integrating IT into the Audit Process

Legislative Update

Pension and OPEB Planning for the Budget

PGC Summer CPE:

Federal Single Audits

QC Update, Planning for Peer Review 2019

Audit Requirements for the GASB 75 OPEB

EBP Audit Update

PGC Fall CPE:

Gov't Accounting and Not-for Profit Update

Multiyear Financial Planning for Local Gov'ts

CAFR Preparation Omnibus

2017

Association of Government Accounting

Government Training Events:

Data Analytics for Informed Decisions

Proactively Managing Evolving Cyber Risk

Team Building Essentials

Understanding Key Changes in Grant

Management Uniform Guidance

Ethics: Protecting the Integrity of Florida CPAs

A&A Update

Association of Government Accountants

Government Training Event:

Fraud & Internal Controls

Florida Economic Trends

GAO Green Book & COSA Internal Control

Contract Auditing that Pays!

North Central FGFOA CPE:

Leadership

Red Flags of Frauds & What You Can Do

Preparing for Your Audit

Accounts Payable—A Workshop on Related

Internal Controls

PGC Summer CPE:

Common CAFR Financial Reporting Errors

Understanding & Discussing Common IT Findings

Peer Review & Quality Control Update

FRS GASB 68 Entries: A Walk Thru

ASU No. 2016-14-Nonprofit Entities

Introduction to the AICPA Audit Guide

GASB 77: Tax Abatements

Sampling & Practical Applications

FGFOA 2017 Annual Conference:

GASB Hot Topics

GASB Update

Local Government Accountability Update

Understanding New GASB OPEB

Uniform Grant Guidance—Challenges

Governmental Budgeting

CaseWare Tips & Tricks

How to Audit Debt

Issues Impacting Governments

Fall 2017 CPE:

Government & Not-For-Profit Accounting Update

Hot Topics in Florida Tax

Economic Trends & the Impact on Investments

Understanding the New GASB OPEB Standards

2016

North Central Florida Chapter FGFOA Meeting:

GASB Update Part 1 (Including Ins Cred)

GASB Update Part 2 (Including Ins Cred)

Single Audit Update

Investment Analyst Challenge

Policy & Cash Flow Updates

Internal Control-Checks & Balances

FGFOA Annual Conference:

GASB Hot Topics

Accounting Complexities Facing Local Govts.

Local Government Accountability Updates

Pension & Other Postemployment Benefits

Best Practices for an Effective Year-end

Integrating IT into the Audit Process

Steps to Minimize Fraud

Implementing the OMB's New Super Circular

Yellow Book & Single Audit Update

PGC Summer CPE:

Uniform Guidance Understanding Changes

GASB 68, Trials & Tribulations, Year II

GASB 68, Disclosures & RSI

Firm Inspection & Peer Review

ERISA Employee Benefit Plans Audit Updates

990s for Auditors

Auditing IT General Controls in Government

PGC Fall CPE:

Government & Nonprofit Uniform Update

Fraud Awareness

SEC Changes for Money Market Funds

Creating & Sustaining Multi-yr. Finance Plan

Introducing PGC's New Intranet and IT Matters

Mary C. Burns, CPA

Audit Manager

Contact Information

Ocala, Florida
(352) 732-3872
mburns@purvisgray.com
www.purvisgray.com

Profile:

Education:

Graduated St. Joseph's College - NY
2004, BS, Accounting

Professional Credentials:

Licensed CPA in NY - 2008
Licensed CPA in FL - 2017
Member AICPA
Advanced Single Audit Certificate



Professional Experience:

Cullen & Danowski, LLP, New York (2007-2016)

Years in Accounting: 11

Years with Firm: 2

Experience Serving Clients

Extensive experience in the State of New York serving various governmental clients including school districts, fire districts, villages, and towns. Provided accounting, audit, single audit, and financial statement preparation services.

School Board and Charter School Experience

Amityville Union Free School District(New York)**
Bayport-Blue Point Union Free School District(New York)**
Clay County District School Board*
Hampton Bays Union Free School District (New York)**
Hernando County District School Board*
Lake County District School Board*
Leon County District School Board*
Mattituck-Cutchogue Union Free School District(New York)**
Southampton Union Free School District(New York)**
Southold Union Free School District(New York)**
Village Charter School

Governmental Experience

City of Bushnell, Florida*
City of Dade, Florida*
City of Deltona, Florida*
City of Eustis, Florida*
City of Ocala, Florida*
City of Williston, Florida*
Florida Court Clerks and Comptrollers and State Department of Revenue
Lake County Water Authority
Marion County, Florida*
Gadsden County, Florida, Board of County Commissioners*
Villages Center Community Development Districts*

Health Care Experience

The Centers, Inc.*
Kids Central, Inc.*
LifeStream Behavioral Center

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
**Performed audits while employed by another CPA firm

Mary C. Burns, CPA

Audit Manager

Experience Serving Clients *(Concluded)*

Nonprofit Experience

Childhood Development Services
Early Learning Coalition of Marion County
Early Learning Coalition of Nature Coast
Education Foundation of Marion County, Inc.
Hans & Cay Jacobsen Foundation
Kids Central, Inc.*
Lake Community Action Agency*
Parishes and schools of the Diocese of St. Augustine

Utility Experience

City of Dade, Florida (W, S)
City of Deltona, Florida (W, S)
City of Eustis, Florida (W, S)
City of Ocala, Florida (E, W, S)
Florida Municipal Power Agency (E)
Kissimmee Utility Authority (E)

(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

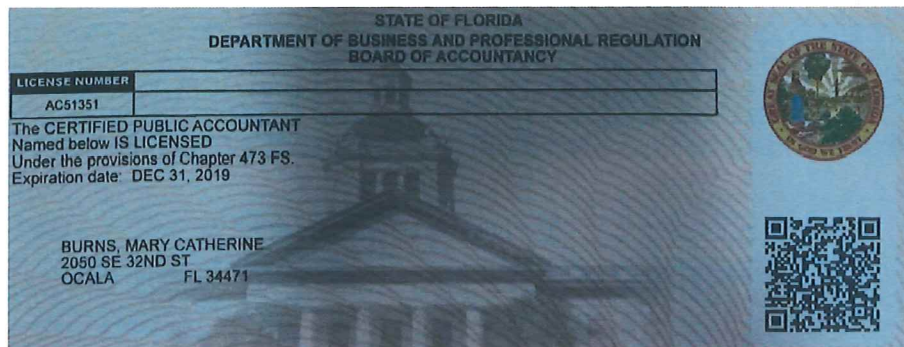
For Profit Experience

Central Florida Gaming

Employee Benefit Plans

LifeStream Behavioral Center 403(b) Plan

CPA License



CPE CREDITS

Ms. Burns is in full compliance with the continuing educational requirements set forth under U.S. General Accounting Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2018

Winter 2018 Tax CPE:

Procedural Updates – Ultra Tax & Fixed Asset Updates
Department Updates & Circular 230
State of the IRS & Recent Litigation
Real Estate Taxation
Tax Exempt Organization Issues
General Business Topics
1040 Issues & Updates
LLC & Partnership Topics
S Corp & C Corp Topics
Tax Reform

ShareFile Implementation

FGFOA Conference:

Getting From Here to There
Accounting for Long-Term Debt
Financial Reporting of Deferred Inflows and Outflows
Fixed Income Investment Strategies in a Rising Interest Rate Environment
There's More Than Taxable Value: Property Appraiser Info for Finance Officers
Oh No! The Statement of Cash Flow!
Leadership Styles – Managing Time and Stress

FGFOA 2018 Annual Conference:

GASB Hot Topics
Accounting Complexities Facing Local Gov'ts
Local Government Accountability Update
Opening General Session – Leadership at Its Best
The GASB's 'Big Three' Projects
Yellow Book & Single Audit
Legislative Update
Let's Revisit Internal Controls: Small Gov't Focus
Pension and OPEB Planning for the Budget
Preparing the Comprehensive Annual Financial Report
Enhancing the Effectiveness of the MD&A

PGC Summer CPE

Economic Update and Impact on Local Governments
Get Ready Not-for-Profits the New Standard Requirements Changes Are Here!
Tax Reform-The 2017 Tax Cut and Jobs Act
Legislative Update
Understanding the New GASB OPEB Standards: A Closer Look at GASB Statements No. 74 and 75
FASB Revenue Recognition-ASC 606
Managing Cybersecurity
Federal Single Audits

PGC Fall CPE:

Gov't Accounting and Not-for-Profit Update
Multiyear Financial Planning for Local Gov'ts
CAFR Preparation Omnibus

2017

FGFOA Conference:

It is Not Just About Sex Anymore – Harassment in the Workplace
Best of Accounting Complexities Facing Local Government
Internal Controls for the Financial Reporting Function
Economic Update and Impact on Local Governments

Four Leaders – Which One Are You?

The Budget Officer's Role in Capital Budgeting
Update on best Practices in Investments

Accounts Payable Internal Controls

Ethics: Protecting the Integrity of Florida CPAs

A&A Updates

Revenues, AR & Cash Receipts

PGC Summer CPE

FGFOA 2017 Annual Conference:

GASB Hot Topics
GASB Update
Accounting Complexities Facing Local Gov'ts
Importance of the Government-wide Financials
Local Government Accountability Update
Legislative Update
Post Issuer Compliance Update
Understanding the New GASB OPEB
The Nuts & Bolts of Public Defined Plans

CaseWare Tips & Tricks

How to Audit Cash/Investments

How to Audit Payroll

How to Audit Expenditures & Accounts Payable

How to Audit Debt

How to Audit the Budget

Form 990, Parts IV, V, and VI

Fall 2017 CPE:

Government & Not-For-Profit Accounting Update
Hot Topics in Florida Tax
Economic Trends & the Impact on Investments
Understanding the New GASB OPEB Standards

2016

Financial Management, Auditing & Accounting

Audits of State & Local Governments

Analytical Fraud Detection

Auditing Update

Forensic Accounting: An Overview

Introducing PGC's New Intranet, Other IT

Matters

PGC Fall CPE:

Government & Nonprofit Uniform Update
Fraud Awareness
SEC Changes for Money Market Funds
Creating & Sustaining Multi-yr. Finance Plan
Introducing PGC's New Intranet and IT Matters

Matthew B. Ganoe, CPA

Supervisor Auditor

Contact Information

 mganoe@purvisgray.com
www.purvisgray.com

Profile:

Education:

Graduated Saint Leo University

2014, MBA, Accounting Concentration

2009, BS, Accounting

Professional Credentials:

CPA Certificate - 2016

Member AICPA and FICPA

Years in Accounting: 8

Years with Firm: 3

Experience Serving Clients

School Board Experience

Citrus County District School Board Internal Accounts
Clay County School Board*
Hernando County School Board
Lake County District School Board*
Marion County District School Board*
Villages Charter Schools

Governmental Experience

City of Belleview, Florida
City of Bushnell, Florida*
City of Deltona, Florida
City of Eustis, Florida
City of Green Cove, Florida*
City of Kissimmee, Florida*
City of Ocala, Florida*
City of St. Cloud, Florida*
City of Williston, Florida*
Marion County, Florida*
Nassau County, Florida*
Village Community Development Districts, Florida

Nonprofit Experience

Arnette House, Inc.
Childhood Development Services, Inc.*
College of Central Florida Foundation
Florida Agriculture Center and Horse Park Authority*
Lake Sumter State College Foundation
Marion County Public Education Foundation
Marion Senior Services, Inc.*
Partnership for Strong Families, Inc.
The Centers, Inc.*
Florida Thoroughbred Breeders Association
Florida Thoroughbred Breeders and Stallion Awards Program

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

Matthew B. Ganoe, CPA

Supervisor Auditor

Experience Serving Clients *(Concluded)*

Utility Experience

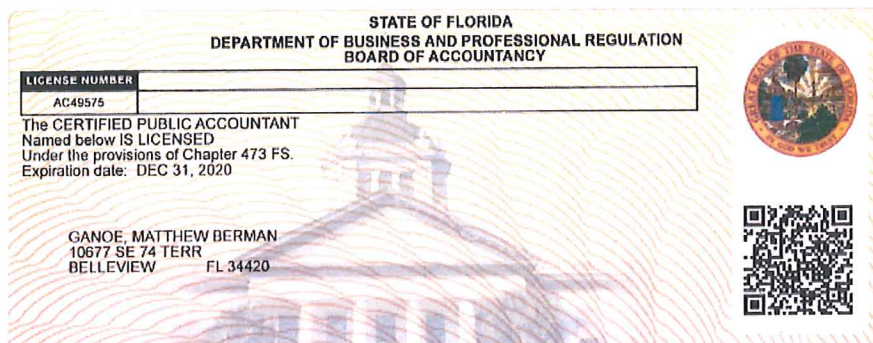
City of Belleview, Florida (W,S)
City of Eustis, Florida (W, S)
City of Ocala, Florida (E, W, S)
City of St. Cloud, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E)
Kissimmee Utility Authority (E)
Marion County, Florida (W, S)
Talquin Electric Cooperative (E,W,S)
Sumter Electric Cooperative (E)

Employee Benefit Plan Experience

Childhood Development Services, Inc. 403(b)
Clay Electric Cooperative
Marion Senior Services, Inc.
Munroe Regional Medical Center 401(k)
Munroe Regional Medical Center Pension Plan
Partnership for Strong Families, Inc.
Telecom Service Bureau
The Centers, Inc. 401(k)
Villages Charter Schools
The Holding Company of the Villages, Inc.

(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

CPA License



Matthew B. Ganoe, CPA

Supervisor Auditor

CPE CREDITS

Mr. Ganoe is in full compliance with the continuing educational requirements set forth under U.S. General Accounting Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2018

Winter 2018 Tax CPE:

Procedural Updates – Ultra Tax & Fixed Asset Updates
Department Updates & Circular 230
State of the IRS & Recent Litigation
Real Estate Taxation
Tax Exempt Organization Issues
General Business Topics
1040 Issues & Updates
LLC & Partnership Topics
S Corp & C Corp Topics
Tax Reform

ShareFile Implementation

IGFOA Conference:

Getting From Here to There – Conversion Entries
Accounting for Long-Term Debt
Financial Reporting of Deferred Inflows and Outflows
Fixed Income Investment Strategies in a Rising Interest Rate Environment
There's More Than Taxable Value: Property Appraiser Info for Finance Officers
On/Off: The Statement of Cash Flow

Mega CPE Conference (MEGA)

IGFOA Annual Conference:

GASB Hot Topics
GASB Update
Accounting Complexities Facing Local Govts
Local Government Accountability Update
The GASB's "Big Three" Projects
Integrating IT into the Audit
Let's Revisit Internal Controls: Small Govt Focus
Pension and OPEB Planning for the Budget
Preparing the Comprehensive Annual Financial Report

Summer 2018 CPE:

Economic Update and Impact on Local Governments
Get Ready Not-for-Profits: The New Standard Requirements Changes Are Here!
Tax Reform: The 2017 Tax Cut and Jobs Act Legislative Update
Understanding the New GASB OPEB Standards: A Closer Look at GASB Statements No. 74 and 75
FASB Revenue Recognition-ASC 606
Managing Cybersecurity
Federal Single Audits
QC Update, Planning for Peer Review 2019
Audit Requirements for the GASB 75 OPEB
EBP Audit Update
EBP Audit Update – IRS CRED
SSARS 23 and 24 Update
Audit Data Analytics-Basic Topic Introduction
Using CAATs to Form the Perfect Audit
Fall 2018 CPE:
Gov't Accounting and Not-For-Profit Update
Multiyear Financial Planning for Local Gov'ts
CAFR Preparation Omnibus

2017

Winter 2017 Tax CPE

Nature Coast IGFOA:

Harassment in the Workplace
Best of Accounting Complexities – Internal Controls for the Financial Reporting Function
Economic Update and Impact on Local Govts.
Four Leaders – Which One Are You?
The Budget Officer's Role in Capital Budgeting

Ethics: Protecting the Integrity of Florida CPAs
AAA Updates

PGC Summer CPE:

Common CAFR Financial Reporting Errors
Understanding & Discussing Common IT Findings
Peer Review & Quality Control of Update
FRS GASB 68 Entries: A Walk Thru
ASU No. 2016-14-Nonprofit Entities
Introduction to the AICPA Audit Guide
GASB 77: Tax Abatements (Instructor)
Sampling & Practical Applications

ISFOA Summer Conference:

GASB 68
EBP Round Table
OPEB Hands on Training GASB 75
GASB 67/68 Information
Legislative Update
Academic ROI
Cash Flows & Forecasting
Economic Outlook
Auditor General Update

IGFOA Annual Conference:

Importance of Government-wide Financials
Local Government Update
Ethics for Government Employees
RFPs Done the Right Way
Understanding New GASB OPEB

Accounts Payable Workshop Internal Controls
How to Audit Expenditures & Accounts Payable
Form 990, Parts IV, V, and VI

Fall 2017 CPE:

Government & Not-For-Profit Accounting Update
Hot Topics in Florida Tax
Economic Trends & the Impact on Investments
Understanding the New GASB OPEB Standards

2016

Spring 2016 Tax CPE:

Procedural Updates – Ultra Tax & Fixed Asset
Department Updates & Current State of Affairs
The 10th Circle of Hell – Partnership
Shared Responsibility Pains of ACA
Behind the Calculations – AMT & Capital Gains
1040 Updates
Estate, Gift, and Trusts – An Update & Refresher
Pass-Through Entity Updates
Tax Extenders, Kitchen Sink

IGFOA Nature Coast Chapter Annual Meeting:

New GASB Standards That May Affect
Uniform Guidance & Compliance Supplement
Update on Investments, Best Practices,
Best of Accounting Complexities Facing
Local Governments
Tax Implications on Buying & Selling
Preparing the Retirement
The Art of Corrective Discipline
4 Leaders – Which One Are You?

IGFOA 2016 Annual Conference:

GASB Hot Topics
Defined Benefit Plan
Investing Funds in Rising Interest Rate Environment
Labor Law for Government Professionals
Opening General Session
Retirement Plans
Award Winning CAFRs
Best Practices for Effective Year-end Closing
Cyber Security, Data Breach, and PCI Compliance
Integrating IT into the Audit Process
Implementing OMB's New Super Circular

PGC Summer 2016 CPE:

Uniform Guidance: Understanding Key Changes
GASB 68, Trials & Tribulations, Year II
GASB 68, Disclosures & RSI
Firm Inspection & Peer Review
ERISA Employee Benefit Plans Audit Update
990 for Auditors
Auditing IT General Controls in a Government

Fall 2016 CPE:

Government and Nonprofit Accounting &
Uniform Guidance Update
Fraud Awareness
SEC Changes for Money Market Funds
Creating & Sustaining Multiyear Finance Plan
1065 Partnership Terminations & Transfers
CaseWare Tips & Tricks



Michael S. Sandstrum, CPA, CISA, CISM, CITP, CGMA

IT Senior Audit Manager



msandstrum@purvisgray.com

www.purvisgray.com

Profile:

Education:

Auburn University

Master in Business Administration

Wichita State University

Bachelor of Business Administration in
Accounting

Professional Credentials:

CPA Certificate: Florida & Mississippi

Certified Information Systems Auditor (CISA)

Certified Information Security Manager
(CISM)

Certified Information Technology
Professional (CITP)

Chartered Global Management Accountant
(CGMA)

Professional Affiliations:

American Institute of CPAs (AICPA)

Florida Institute of CPAs (FICPA)

Information Systems Audit and
Control Association (ISACA)

Previous Employers, 1977-2017:

AuditWerx—Tampa, FL

CS&L CPAs—Bradenton, FL

Moody-Price, LLC—Baton Rouge, LA

Heavy Quip—Jackson, MS

Horton and Associates CPAs—Jackson, MS

Years Auditing

Information Systems: 41

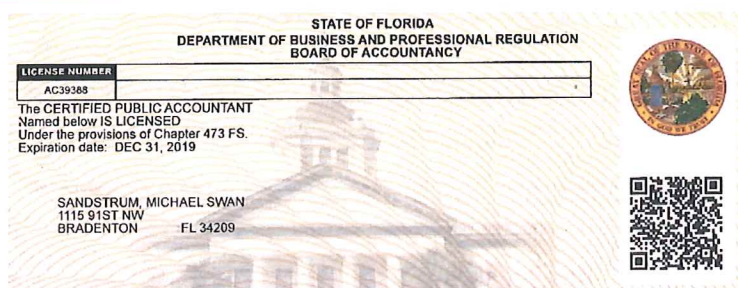
Professional Profile

Michael has extensive experience in accounting, auditing, IT auditing, security management and consulting, both in public accounting and private industry sectors. He has held positions as a senior audit manager, tax manager, programmer, systems analyst, IT director, Chief Information Officer and IT Audit Manager. In addition, Michael has performed SOX internal auditing, managed numerous SOC 1 and SOC 2 engagements, as well as GAAS financial audit risk assessments.

Technical Expertise

SOC 2 Type 1 and Type 2	FISMA
SOC 1 Type 1 and Type 2	NIST
SOC Readiness Engagements	Financial and IT Controls
Client Development	HIPAA
IT Security Controls Auditing	GLBA
IT SOX Auditing	COBIT
Industry Experience:	Business Processes Analysis
Healthcare	Data Mining & Reporting
Local Governments	EDI/XML
Banking	Cloud Integration
Claims Processing	Security Management & Compliance
Manufacturing	IDEA Audit Software
Distribution	AS/400
Cloud Providers	Linux
Data Centers	Mainframe
Nonprofit	Windows
Information Security Consulting Privacy	SQL
Risk Assessments	CaseWare Audit Software
Agreed Upon Procedures	Citrix

CPA License



ATTACHMENT 8
FEE SCHEDULE:

1. **Annual Examination** – The proposer shall provide a firm fixed price for completing the annual examination of the financial statements of the SBCC according to the following schedule:

<u>Fiscal Year Ending</u>	<u>Price</u>
June 30, 2019	\$ 62,500
June 30, 2020	\$ 64,000
June 30, 2021	\$ 65,500
June 30, 2022	\$ 67,000
June 30, 2023	\$ 68,500

2. **Single Audit** – The proposer shall provide a firm fixed price for completing the single audit of the SBCC according to the following schedule:

<u>Fiscal Year Ending</u>	<u>Price</u>
June 30, 2019	\$ 7,000
June 30, 2020	\$ 7,100
June 30, 2021	\$ 7,200
June 30, 2022	\$ 7,300
June 30, 2023	\$ 7,400

3. **Internal Accounts** – The proposer shall provide a firm fixed price for completing the internal accounts audit of the SBCC according to the following schedule:

<u>Fiscal Year Ending</u>	<u>Price</u>
June 30, 2019	\$ 9,500
June 30, 2020	\$ 9,750
June 30, 2021	\$ 15,500 (AG Year)
June 30, 2022	\$ 10,250
June 30, 2023	\$ 10,500

See attached
 Best and Final
 Dated 3/12/2019

For the years in which the single audit is required to be performed by the proposer, the corresponding fee will be added to those fees for the annual examination. Proposer should provide prices for the single audit for each fiscal year included on the proposed contract. However, proposers should be aware that it is likely that the single audit for at least one of these fiscal years will be performed by the Office of the Auditor General of the State of Florida.

4. **Additional Services** – It is anticipated that the proposer would use staff with a variety of skill and experience levels to provide any additional services contemplated in the RFP. Therefore, firms shall provide a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the proposer. It is expected that the District would authorize additional services on an individual basis. The District would jointly determine with the Contractor on a not-to-exceed price for each project, using the contractually established rates.



Audit Committee
School Board of Clay County
Green Cove Springs, Florida

We have received your Request for Proposals – RFP # 19-BA-125 for Independent Auditing Services **Best and Final Offer**, requesting clarification regarding Internal Accounts Audits and Pricing. We understand that audit services for the Internal Accounts are to be performed for all schools, and the SBCC will no longer have an onsite Internal Accounts Auditor to assist with the process. We have included our Best and Final Offer, as requested by your Audit Committee members, and a signed copy of the Best and Final Offer supplementary documentation.

We appreciate the opportunity to present this commitment to serve you, and look forward to continue working with the SBCC, if we are retained as your auditors.

Respectfully submitted,

PURVIS, GRAY AND COMPANY, LLP

A handwritten signature in blue ink, which appears to read 'Tim M. Westgate', is placed above the printed name.

Timothy M. Westgate, CPA
Audit Partner

TMW/asb

Certified Public Accountants

P.O. Box 141270 • 222 N.E 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350
1560 N. Orange Ave., Suite #450 • Winter Park, Florida 32789
MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS



**Purchasing Department
800 Center Street
Green Cove Springs, FL 32043**

**REQUEST FOR PROPOSALS – RFP # 19-BA-125
INDEPENDENT AUDITING SERVICES
BEST AND FINAL OFFER**

The School Board of Clay County, Florida (SBCC) Purchasing Department received your proposal for our **RFP # 19-BA-125 INDEPENDENT AUDITING SERVICES**. The Audit Committee completed their preliminary ranking and had a few concerns needing clarification regarding Internal Accounts Audits and pricing. The SBCC would like to request your BEST AND FINAL offer with the understanding that Audit services for Internal Accounts are to be performed for ALL Schools. The SBCC will no longer have an onsite Internal Accounts Auditor to assist with this process.

BEST AND FINAL offers can be emailed to Bertha.Staefe@myoneclay.net. We are requesting offers by Close of Business today, March 12, 2019 so they can be presented at the Audit Committee Meeting scheduled for March 13, 2019 at 9:00 AM.

If you have any questions please call Bertha Staefe at (904) 336-6736

Authorized Vendor Signature

March 12, 2019

Date

**ATTACHMENT 8
FEE SCHEDULE:**

- 1 **Annual Examination** – The proposer shall provide a firm fixed price for completing the annual examination of the financial statements of the SBCC according to the following schedule:

	<u>Price</u>	
June 30, 2019	\$	62,500
June 30, 2020	\$	64,000
June 30, 2021	\$	65,500
June 30, 2022	\$	67,000
June 30, 2023	\$	68,500

2. **Single Audit** – The proposer shall provide a firm fixed price for completing the single audit of the SBCC according to the following schedule:

Fiscal Year Ending	<u>Price</u>	
June 30, 2019	\$	7,000
June 30, 2020	\$	7,100
June 30, 2021	\$	7,200
June 30, 2022	\$	7,300
June 30, 2023	\$	7,400

- 3 **Internal Accounts** – The proposer shall provide a firm fixed price for completing the internal accounts audit of the SBCC according to the following schedule:

Fiscal Year	<u>Price</u>	
June 30, 2019	\$	47,500
June 30, 2020	\$	48,000
June 30, 2021	\$	48,500
June 30, 2022	\$	49,000
June 30, 2023	\$	49,500

For the years in which the single audit is required to be performed by the proposer, the corresponding fee will be added to those fees for the annual examination. Proposer should provide prices for the single audit for each fiscal year included on the proposed contract. However, proposers should be aware that it is likely that the single audit for at least one of these fiscal years will be performed by the Office of the Auditor General of the State of Florida.

4. **Additional Services** – It is anticipated that the proposer would use staff with a variety of skill and experience levels to provide any additional services contemplated in the RFP. Therefore, firms shall provide a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the proposer. It is expected that the District would authorize additional services on an individual basis. The District would jointly determine with the Contractor on a not-to-exceed price for each project, using the contractually established rates.

ATTACHMENT 8
FEE SCHEDULE:

ILLUSTRATIVE GUIDE FOR PROPOSING HOURLY PRICE FOR ADDITIONAL SERVICES				
LEVEL	EXPERIENCE	HOURLY BILLING RATE	QUALIFICATION	RESPONSIBILITIES/SPECIALTY
Paraprofessional	See Attached Resumes	100	See Attached Resumes	Any A & A Services
Junior	See Attached Resumes	110	See Attached Resumes	Any A & A Services
Senior	See Attached Resumes	120	See Attached Resumes	Any A & A Services
Manager	See Attached Resumes	130	See Attached Resumes	Any A & A Services
Partner	See Attached Resumes	160	See Attached Resumes	Any A & A Services
Specialist	See Attached Resumes	160	See Attached Resumes	Any A & A Services

Proposal Certification

I hereby certify that I am submitting the enclosed information as my company's cost proposal by virtue of executing and returning this FEE SCHEDULE. I further certify full, complete and unconditional acceptance of the contents of the Request for Proposals, and all appendices and the contents of any Addenda released thereto.

If selected, I agree to execute any required truth-in-negotiations certificate stating that the rates of compensation and other factual unit costs supporting the compensation are accurate, complete and current at the time of contract.



March 12, 2019

AUTHORIZED SIGNATURE OF BIDDER

DATE

ATTACHMENT 8
FEE SCHEDULE:

ILLUSTRATIVE GUIDE FOR PROPOSING HOURLY PRICE FOR ADDITIONAL SERVICES				
LEVEL	EXPERIENCE	HOURLY BILLING RATE	QUALIFICATION	RESPONSIBILITIES/SPECIALTY
Paraprofessional	See Attached Resumes	100	See Attached Resumes	Any A & A Services
Junior	See Attached Resumes	110	See Attached Resumes	Any A & A Services
Senior	See Attached Resumes	120	See Attached Resumes	Any A & A Services
Manager	See Attached Resumes	130	See Attached Resumes	Any A & A Services
Partner	See Attached Resumes	160	See Attached Resumes	Any A & A Services
Specialist	See Attached Resumes	160	See Attached Resumes	Any A & A Services

Proposal Certification

I hereby certify that I am submitting the enclosed information as my company's cost proposal by virtue of executing and returning this FEE SCHEDULE. I further certify full, complete and unconditional acceptance of the contents of the Request for Proposals, and all appendices and the contents of any Addenda released thereto.

If selected, I agree to execute any required truth-in-negotiations certificate stating that the rates of compensation and other factual unit costs supporting the compensation are accurate, complete and current at the time of contract.



 AUTHORIZED SIGNATURE OF BIDDER

2-15-19

 DATE

SECTION 4—REFERENCES

Current Clients

MARION COUNTY DISTRICT SCHOOL BOARD

Ms. Theresa Boston-Ellis
Executive Director of Business Services (352) 671-7704
PO Box 670 Theresa.boston-ellis@marion.k12.fl.us
Ocala, Florida 34478

Date—June 30, 2000 to Present

Engagement Partners—Timothy M. Westgate, CPA, and Mark A. White, CPA

Scope of Work—Audit of all District operations, including Internal Accounts, and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

ALACHUA COUNTY DISTRICT SCHOOL BOARD

Mr. Alex Rella
Asst. Superintendent of Business Services (352) 955-7559
620 E. University Avenue rellaar@gm.sbac.edu
Gainesville, Florida 32601

Date—June 30, 2008 to Present

Engagement Partner—Barbara Boyd, CPA

Scope of Work—Audit of all District operations, including Internal Accounts and Single Audit of federal grant programs.

LAKE COUNTY DISTRICT SCHOOL BOARD

Mr. Scott Ward
Chief Financial Officer (352) 253-6560
201 W. Burleigh Blvd. wardt1@lake.k12.fl.us
Tavares, Florida 32778

Date—June 30, 2005 to Present

Engagement Partners—Timothy M. Westgate, CPA, and Mark A. White, CPA

Scope of Work—Audit of all District operations, including Internal Accounts, and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

HERNANDO COUNTY DISTRICT SCHOOL BOARD

Ms. Joyce McIntyre
Director of Finance (352) 797-7004 Ext. 438
919 North Broad Street jmcintyre@hcsb.k12.fl.us
Brooksville, Florida 34601

Date—June 30, 2011 to Present

Engagement Partners—Helen Y. Painter, CPA and Mark A. White, CPA

Scope of Work—Audit of all District operations, including Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

CHARLOTTE COUNTY DISTRICT SCHOOL BOARD

Mr. Gregory Griner
Chief Financial Officer (941) 255-0808 Ext. 3132
1445 Education Way gregory.griner@yourcharlotteschools.net
Port Charlotte, Florida 33948

Date—June 30, 2011 to Present

Engagement Partner—Timothy M. Westgate, CPA

Scope of Work—Audit of all District operations, including Single Audit of federal grant programs.

SECTION 4—REFERENCES

Former Clients

Purvis, Gray and Company has not lost any clients with greater than 1,000 employees in the past two years. We have listed below the three largest clients lost in the past two years:

NASSAU COUNTY, FLORIDA

Mr. John A. Crawford

(904) 548-4505

Clerk of Courts & Comptroller

ayonn@nassauclerk.com

76347 Veteran's Way, Suite 456

cc: jcrawford@nassauclerk.com

Yulee, Florida 32097

Date—September 30, 2005 to 2016

Engagement Partners—Ronald D. Whitesides, CPA, and Ryan M. Tucker, CPA

Scope of Work—Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. (Nassau County engaged another firm for the 2017 audit, but canceled that contract early and through the RFP process, re-awarded the audit to Purvis, Gray and Company, beginning with the 2018 audit).

GAINESVILLE REGIONAL UTILITIES

Claudia Rasnick, CPA, CFO Interim

(352) 393-1313

301 SE 4th Avenue

rasnickce@gru.com

Gainesville, Florida 32601

Date—September 30, 2014 to 2016

Engagement Partners—Ronald D. Whitesides, CPA, and Barbara Boyd

Scope of Work—Audit of all operations including report on bond compliance. Serves approximately 93,000 electric, water, wastewater, natural gas, and telecommunication customers.

CITY OF LAKE CITY, FLORIDA

Ms. Donna Duncan, CPA, Finance Director

(386) 719-5800

205 N. Marion Avenue

duncand@lcfla.com

Lake City, Florida 32055

Date—September 30, 1998 to 2017

Engagement Partner—Barbara Boyd, CPA

Scope of Work—Audit of all City operations, including, water and wastewater utilities, natural gas utilities, airport, and Single Audit of federal and state grant programs.



SUBMIT RFP TO:

SCHOOL BOARD OF CLAY COUNTY
PURCHASING DEPARTMENT800 Center Street
Green Cove Springs, Florida 32043REQUEST FOR
PROPOSAL

Acknowledgement Form

Page 1 of 27 Pages

RFP WILL BE OPENED AT:

2:00 P.M., February 20, 2019

and may not be withdrawn within 90 days after such date and time.

RFP NO.

19-BA-125

POSTING TIME & DATE

**4:00 P.M.
January 11, 2019**

PURCHASING DEPARTMENT REPRESENTATIVE

**Scott Schultz, Procurement Coordinator
Email: Scott.Schultz@myoneclay.net**

RFP TITLE

INDEPENDENT AUDITING SERVICES

VENDOR NAME

Purvis, Gray and Company, LLP

"NO RFP" REASON FOR NOT SUBMITTING RFP

To qualify as a respondent, bidder shall submit only this bidder acknowledgement form and it shall be received no later than the stated RFP opening date and hour.

VENDOR MAILING ADDRESS

222 NE 1st Street

CITY-STATE-ZIP

Gainesville, Florida

TELEPHONE NUMBER: ()

352.732.3872 888.378.2463

FAX NUMBER: ()

352.732.0542

EMAIL ADDRESS:

twestgate@purvisgray.com

AUTHORIZED SIGNATURE (MANUAL)

Timothy M. Westgate, CPA

AUTHORIZED SIGNATURE (TYPED or PRINTED)

Partner

TITLE

I hereby certify that I am submitting the following information as my firm's (Bidder and/or Contractor) RFP and am authorized as the Bidder and/or Contractor to do so. Bidder agrees to complete and unconditional acceptance of the contents of all pages in this Request For Proposal (RFP), and all appendices and the contents of any Addenda released hereto; Bidder agrees to be bound to any and all specifications, terms, conditions contained in RFP, and any released Addenda and understand that the following are requirements of RFP and failure to comply will result in disqualification of RFP submitted; Bidder certifies this offer is made without prior understanding, agreement, or connection with any corporation, firm, business entity or person submitting an offer for the same materials, supplies, equipment, or services(s), and is in all respects fair and without collusion or fraud. Bidder acknowledges that all information contained herein is part of the public record as defined by State of Florida Sunshine and Public Records Laws; all responses, data and information contained in this RFP are true and accurate.

SEALED RFPs: All RFP sheets, requested documents, and this acknowledgement form must be executed and submitted in a sealed envelope. (DO NOT INCLUDE MORE THAN ONE PROPOSAL PER ENVELOPE.) The face of the envelope shall contain, in addition to the above address, the RFP number, date and time of the RFP opening and the company name. All RFPs are subject to the conditions specified herein. Those which do not comply with these conditions are subject to RFP being considered Non-Responsive.

SIGNATURE REQUIRED CHECKLIST:

Documents shall be submitted with RFP

- ☒ REQUEST FOR PROPOSAL ACKNOWLEDGEMENT FORM (Page 1)
- ☒ SPECIAL CONDITIONS (Page 9)
- ☒ DISCLOSURE OF POTENTIAL CONFLICT OF INTEREST (Page 19)
- ☒ CERTIFICATION REGARDING NON-DISCRIMINATING (Page 20)
- ☒ CERTIFICATION REGARDING LOBBYING (Page 21)
- ☒ CERTIFICATION REGARDING DEBARMENT, SUSPENSION (Page 22)
- ☒ DRUG-FREE WORKPLACE CERTIFICATION (Page 23)
- ☒ BIDDER'S STATEMENT PRINCIPAL PLACE BUSINESS (Page 24)
- ☒ FEE SCHEDULE (Page 27)

SUBMITTAL REQUIRED CHECKLIST:

Documents submitted with RFP.

- ☒ APPLICANT STATEMENT-BACKGROUND INFORMATION (Page 25)
- ☒ FEE SCHEDULE (Page 26-27)
- ☒ PROPOSAL BOND (Page 7-8)

SPECIAL CONDITIONS

AUTOMOBILE INSURANCE: Including all owned, non-owned and hired vehicles used in connection with the work in at least the following amounts and coverage's:

Bodily Injury

- Each Person \$1,000,000.00

- Each Occurrence \$1,000,000.00

- Each Accident – Single Limit – Bodily Injury and Property Damage combined one million dollars (\$1,000,000.00)

Property Damage

- Each Occurrence \$1,000,000.00

NO PAYMENTS will be made until approved Insurance Certificate is received by SBCC.

NOTE: The successful vendors shall not assign, transfer, convey, sublet, or otherwise dispose of this contract, or of any or all rights, title or interest herein, or their power to execute such contract to any person, company or corporation without prior written consent of the School Board. The successful vendors have the sole and exclusive responsibility for furnishing services in accordance with this contract. The successful vendor obligations cannot be delegated.

RFPs must be submitted with all required documents to include completed Attachments/Exhibits. Bidders may use an attachment if sufficient space is not available on the original form for the bidder to enter a complete response. Any modifications or alterations to the original RFP documents by the bidder, whether intentional or otherwise, shall constitute grounds for rejection of a RFP. Any such modifications or alterations that a contractor wishes to propose must be clearly stated in the contractor's proposal response. Prior to submitting a RFP, it is the sole responsibility of bidder to ensure that all addenda releases are received, and that all RFP and addenda requirements have been completed and that all required submittals have been included.

Questions on RFP shall be in writing to Scott Schultz, Procurement Coordinator, sent via email to scott.schultz@myoneclay.net by 2 PM on January 25, 2019.

Any and all written questions received shall be reviewed, responded to and if deemed necessary an official response shall be issued by the Purchasing Department in the form of an Addendum. This process shall constitute the only official means by which additional information regarding this RFP shall be made available. Additional information acquired by any other means shall not be utilized in the configuration of any bidder's proposal and shall not be considered in the School Board evaluation of proposals submitted and shall be considered inadmissible in proposal dispute proceedings. Bidder's may be disqualified who solicit or receive (even if unsolicited) additional information regarding the RFP by any other means than process described herein.

NOTE: ALL RFP SHEETS, THAT ARE REQUIRED, MUST BE EXECUTED AND SUBMITTED WITH SEALED PROPOSAL. ALL RFPs ARE SUBJECT TO THE CONDITIONS SPECIFIED HEREIN. THOSE WHICH DO NOT COMPLY WITH THESE CONDITIONS ARE SUBJECT TO REJECTION.

By submitting a proposal, the contractor certifies that the contractor has fully read and understands all General Conditions, Special Conditions, and has full knowledge of the scope, nature, and quality of work to be performed. Contractor certifies that this RFP is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a RFP for the same equipment/service and in all respects is fair and without collusion or fraud. Contractor agrees to abide by all conditions of this RFP and certifies that they are authorized to sign this RFP for the vendor.



AUTHORIZED VENDOR SIGNATURE OF BIDDER/CONTRACTOR

ATTACHMENT 1
DISCLOSURE OF POTENTIAL CONFLICT OF INTEREST AND
CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP

Section 112.313 (3) and (7), Florida Statutes, sets forth restrictions on the ability of SBCC employees acting in a private capacity to rent, lease, or sell any realty, goods or services to SBCC. It also places restrictions on SBCC employees concerning outside employment or contractual relationships with any business entity which is doing business with SBCC.

Bidder must disclose in its RFP, the names of any employees who are employed by Bidder who are also an employees of SBCC. Persons identified below may have obligations and restrictions applicable to them under Chapter 112, Florida Statutes.

Name of Bidder's Employee	SBCC Title or Position of Bidder's Employee	SBCC Department/ School of Bidder's Employee
_____	_____	_____
_____	_____	_____
_____	_____	_____

Check one of the following and sign:

☒ I hereby affirm that there are no known persons employed by Bidder who are also an employee of SBCC.

☐ I hereby affirm that all known persons who are employed by Bidder who are also an employee of SBCC have been identified above.



Signature

Purvis, Gray and Company, LLP

Company Name

ATTACHMENT 2
CERTIFICATION REGARDING NON-DISCRIMINATION

THE UNDERSIGNED ASSURES THAT IT SHALL COMPLY WITH:

- A. TITLE VI OF THE CIVIL RIGHTS ACT OF 1964, AS AMENDED, 42 U.S.C. 2000d ET SEQ., WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF RACE, COLOR, OR NATIONAL ORIGIN.
- B. SECTION 504 OF THE REHABILITATION ACT OF 1973, AS AMENDED, 20 U.S.C. 794, WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF HANDICAP.
- C. TITLE IV OF THE EDUCATION AMENDMENTS OF 1972, AS AMENDED, 20 U.S.C. 1681 ET SEQ., WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF SEX.
- D. THE AGE DISCRIMINATION ACT OF 1975, AS AMENDED, 42 U.S.C. 6101 ET SEQ., WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF AGE.
- E. SECTION 654 OF THE OMNIBUS BUDGET RECONCILIATION ACT OF 1981, AS AMENDED, 42 U.S.C. 9849, WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF RACE, CREED, COLOR, NATIONAL ORIGIN, SEX, HANDICAP, POLITICAL AFFILIATION OR BELIEFS.
- F. THE AMERICANS WITH DISABILITIES ACT OF 1990, P.L. 101-336, WHICH PROHIBITS DISCRIMINATION ON THE BASIS OF DISABILITY AND REQUIRES REASONABLE ACCOMMODATION FOR PERSON WITH DISABILITIES.
- G. ALL REGULATIONS, GUIDELINES, AND STANDARDS AS ARE NOW OR MAY BE LAWFULLY ADOPTED UNDER THE ABOVE STATUTES.

THE VENDOR AGREES THAT COMPLIANCE WITH THIS ASSURANCE CONSTITUTES A CONDITION OF RECEIVING PAYMENTS UNDER THIS CONTRACT/PURCHASE ORDER AND THAT IT IS BINDING UPON THE VENDOR FOR THE PERIOD DURING WHICH SERVICES/PRODUCTS ARE PROVIDED.



AUTHORIZED SIGNATURE OF VENDOR

2-15-19

DATE

ATTACHMENT 3
CERTIFICATION REGARDING LOBBYING

CERTIFICATION FOR CONTRACTS, GRANTS, LOANS AND COOPERATIVE AGREEMENTS

THE UNDERSIGNED CERTIFIES, TO THE BEST OF HIS OR HER KNOWLEDGE AND BELIEF, THAT:

1. NO FEDERAL APPROPRIATED FUNDS HAVE BEEN PAID OR SHALL BE PAID BY OR ON BEHALF OF THE UNDERSIGNED, TO ANY PERSON FOR INFLUENCING OR ATTEMPTING TO INFLUENCE AN OFFICER OR EMPLOYEE OF ANY AGENCY, A MEMBER OF CONGRESS, AN OFFICER OR EMPLOYEE OF CONGRESS, OR AN EMPLOYEE OF A MEMBER OF CONGRESS IN CONNECTION WITH THE AWARDING OF ANY FEDERAL CONTRACT, THE MAKING OF ANY FEDERAL GRANT, THE MAKING OF ANY FEDERAL LOAN, THE ENTERING INTO OF ANY COOPERATIVE AGREEMENT, AND THE EXTENSION, CONTINUATION, RENEWAL, AMENDMENT, OR MODIFICATION OF ANY FEDERAL CONTRACT, GRANT, LOAN OR COOPERATIVE AGREEMENT.

2. IF ANY FUNDS OTHER THAN FEDERAL APPROPRIATED FUNDS HAVE BEEN PAID OR SHALL BE PAID TO ANY PERSON FOR INFLUENCING OR ATTEMPTING TO INFLUENCE AN OFFICER OR EMPLOYEE OF ANY AGENCY, A MEMBER OF CONGRESS, AN OFFICER OR EMPLOYEE OF CONGRESS, OR AN EMPLOYEE OF A MEMBER OF CONGRESS IN CONNECTION WITH THIS FEDERAL CONTRACT, GRANT, LOAN, OR COOPERATIVE AGREEMENT, THE UNDERSIGNED SHALL COMPLETE AND SUBMIT STANDARD FORM-LLL, "DISCLOSURE FORM TO REPORT LOBBYING," IN ACCORDANCE WITH ITS INSTRUCTIONS.

3. THE UNDERSIGNED SHALL REQUIRE THAT THE LANGUAGE OF THIS CERTIFICATION BE INCLUDED IN THE AWARD DOCUMENTS FOR ALL SUB-AWARDS AT ALL TIERS (INCLUDING SUBCONTRACTS, SUB-GRANTS AND CONTRACT UNDER GRANTS, LOANS, AND COOPERATIVE AGREEMENTS) AND THAT ALL SUB-RECIPIENTS SHALL CERTIFY AND DISCLOSE ACCORDINGLY.

THIS CERTIFICATION IS MATERIAL REPRESENTATION OF FACT UPON WHICH RELIANCE WAS PLACED WHEN THIS TRANSACTION WAS MADE OR ENTERED INTO. SUBMISSION OF THIS CERTIFICATION IS A PREREQUISITE FOR MAKING OR ENTERING INTO THIS TRANSACTION IMPOSED BY SECTION 1352, TITLE 31, and U. S. CODE. ANY PERSON WHO FAILS TO FILE THE REQUIRED CERTIFICATION SHALL BE SUBJECT TO CIVIL PENALTY OF NOT LESS THAN \$10,000 AND NOT MORE THAN \$100,000 FOR EACH SUCH FAILURE.



AUTHORIZED SIGNATURE OF VENDOR

2-15-19

DATE

ATTACHMENT 4**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION - LOWER TIER COVERED TRANSACTIONS**

This certification is required by the Department of Education regulations implementing Executive Order 12549, Debarment and Suspension, 34 CFR Part 85, for all lower tier transactions meeting the threshold and tier requirements stated at Section 85.110.

By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.

The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.

The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-Procurement List.

Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Instructions for Certification:

The prospective lower tier participant certifies, by submission of this proposal that neither it nor its principals are:
presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;

have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in performing a public (federal, state or local) transaction or contract under a public transaction; or for violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property;

are not presently indicted for or otherwise criminally or civilly charged by a government entity (federal, state or local) with commission of the offenses enumerated in this certification; or

(d) have not within a three-year period preceding this application had one or more public transaction (federal, state or local) terminated for cause or default.

Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Name of Bidder: Purvis, Gray and Company, LLP

Timothy M. Westgate, CPA

Printed Name

Signature: 

Partner

Title of Authorized Representative

Date: 2-15-19

ATTACHMENT 5
DRUG-FREE WORKPLACE CERTIFICATION


Preference shall be given to vendors submitting a certification with their bid/proposal certifying they have a drug-free workplace in accordance with Section 287.087, Florida Statutes, as currently enacted or as amended from time to time.

IDENTICAL TIE RFP – Preference shall be given to businesses with drug-free workplace programs. Whenever two or more RFPs, which are equal with respect to price, quality, and service, are received by the State or by any political subdivision for the procurement of commodities or contractual services, a RFP received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedure for processing tie RFPs shall be followed if none of the tied vendors have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions what shall be taken against employee for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under RFP a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under, the employee shall abide by the terms of the statement and shall notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

COMPANY NAME: Purvis, Gray and Company, LLP

VENDOR'S SIGNATURE: 



Addison G. Davis
Superintendent of Schools

CLAY COUNTY DISTRICT SCHOOLS

PURCHASING DEPARTMENT

800 Center Street
Green Cove Springs, Florida 32043
Telephones: 904-336-6736
Bertha.Staele@myoneclay.net

BOARD MEMBERS:

Janice Kerekes
District 1
Carol Studdard
District 2
Tina Bullock
District 3
Mary Bolla
District 4
Ashley Gillhousen
District 5

ADDENDUM 1 POSTED AT 11:30 A.M., ON FEBRUARY 1, 2019

ADDENDUM 1 FOR REQUEST FOR PROPOSAL #19-BA-125 INDEPENDENT AUDITING SERVICES

NOTE: Replace Original RFP pages 10 and 11 with **ADDENDUM 1 pages 10 and 11 (attached)**

Pg 10 - Note change in red: SCOPE OF SERVICES - The District wishes to receive proposals for selection of a Contractor to provide independent auditing services to the District from the date of award through June 30, 2024, with renewal options, in accordance with F.S. 218. **Presently the Financial Audit and Single Audit for the fiscal year ending June 30, 2021 is scheduled to be conducted by the Office of the Auditor General. However, respondents shall include pricing for this audits in the event there is a modification to the Auditor General's schedule.**

Pg 11 - Note changes in red: A. Annual Examinations - The Contractor selected as a result of this RFP shall provide independent auditing services to the District to examine the financial statements of the District, **beginning with the financial statements for fiscal year ending June 30, 2019 And ending after the completion and submission of the audit report for the fiscal year ending June 30, 2023 With the exclusion of the years that audits shall be conducted by the Auditor General.**

NOTE: VENDOR QUESTIONS AND DISTRICT RESPONSES 1-26 on the attached 4 Pages shall be changes or additions to the requirements/conditions and shall be included in your response.

REMINDER: Proposals are DUE at 2:00 P.M., on February 20, 2019 and the Proposers should provide their best offer with the initial proposal since the District reserves the right to award a contract based on initial Proposal without any further negotiations.

Except as noted above, all other Conditions and Specifications remain unchanged. Include, as part of you proposal package an executed copy of this Addendum.

Sign and return this ADDENDUM 1 with your proposal

VENDOR NAME: Purvis, Gray and Company, LLP
(Print)

SIGNATURE: 

NAME & TITLE: Timothy M. Westgate, CPA, Partner
(Print)

Bid Bond

KNOW ALL MEN BY THESE PRESENTS, that we

Purvis, Gray & Company, LLP
222 NE 1st Street, Gainesville, FL 32614

as Principal, hereinafter called the Principal, and

International Fidelity Insurance Company

One Newark Center, 20th Floor

Newark, NJ 07102

a corporation duly organized under the laws of the State of

as Surety, hereinafter called the Surety, are held and firmly bound unto

School Board of Clay County

800 Center Street

Green Cove Springs, FL 32043

as Oblige, hereinafter called the Oblige, in the sum of

Five Thousand

Dollars (\$ 5,000.00),

for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for


19-BA-125 Independent Auditing Services

NOW, THEREFORE, if the Oblige shall accept the bid of the Principal and the Principal shall enter into a Contract with the Oblige in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Oblige the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Oblige may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 12th

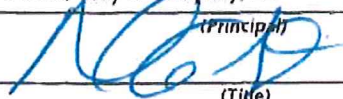
day of February

2019

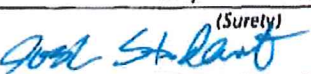

(Witness)


(Witness)

Purvis, Gray & Company, LLP


(Principal) (Seal)
(Title)

International Fidelity Insurance Company


(Surety) (Seal)
(Title)
Josh Stodart, Attorney-in-Fact

POWER OF ATTORNEY
INTERNATIONAL FIDELITY INSURANCE COMPANY
ALLEGHENY CASUALTY COMPANY

One Newark Center, 20th Floor, Newark, New Jersey 07102-5207 PHONE: (973) 624-7200

Bond # _____ Bid Bond _____

KNOW ALL MEN BY THESE PRESENTS: That INTERNATIONAL FIDELITY INSURANCE COMPANY, a corporation organized and existing under the laws of the State of New Jersey, and ALLEGHENY CASUALTY COMPANY a corporation organized and existing under the laws of the State of New Jersey, having their principal office in the City of Newark, New Jersey, do hereby constitute and appoint

MATTHEW FOX, ELAINE VIZCAINO, JOSH STODART

Heathrow, FL

their true and lawful attorney(s)-in-fact to execute, seal and deliver for and on its behalf as surety, any and all bonds and undertakings, contracts of indemnity and other writings obligatory in the nature thereof, which are or may be allowed, required or permitted by law, statute, rule, regulation, contract or otherwise, and the execution of such instrument(s) in pursuance of these presents, shall be as binding upon the said INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY, as fully and amply, to all intents and purposes, as if the same had been duly executed and acknowledged by their regularly elected officers at their principal offices.

This Power of Attorney is executed, and may be revoked, pursuant to and by authority of the By-Laws of INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY and is granted under and by authority of the following resolution adopted by the Board of Directors of INTERNATIONAL FIDELITY INSURANCE COMPANY at a meeting duly held on the 20th day of July, 2010 and by the Board of Directors of ALLEGHENY CASUALTY COMPANY at a meeting duly held on the 10th day of July, 2015 :

"RESOLVED, that (1) the Chief Executive Officer, President, Executive Vice President, Vice President, or Secretary of the Corporation shall have the power to appoint, and to revoke the appointments of, Attorneys-in-Fact or agents with power and authority as defined or limited in their respective powers of attorney, and to execute on behalf of the Corporation and affix the Corporation's seal thereto, bonds, undertakings, recognizances, contracts of indemnity and other written obligations in the nature thereof or related thereto; and (2) any such Officers of the Corporation may appoint and revoke the appointments of joint-control custodians, agents for acceptance of process, and Attorneys-in-fact with authority to execute waivers and consents on behalf of the Corporation; and (3) the signature of any such Officer of the Corporation and the Corporation's seal may be affixed by facsimile to any power of attorney or certification given for the execution of any bond, undertaking, recognizance, contract of indemnity or other written obligation in the nature thereof or related thereto, such signature and seals when so used whether heretofore or hereafter, being hereby adopted by the Corporation as the original signature of such officer and the original seal of the Corporation, to be valid and binding upon the Corporation with the same force and effect as though manually affixed."

IN WITNESS WHEREOF, INTERNATIONAL FIDELITY INSURANCE COMPANY and
ALLEGHENY CASUALTY COMPANY have each executed and attested these presents
on this 31st day of December, 2017



STATE OF NEW JERSEY
County of Essex

George R. James
Executive Vice President (International Fidelity Insurance Company) and
Vice President (Allegheny Casualty Company)



On this 31st day of December, 2017, before me came the individual who executed the preceding instrument, to me personally known, and, being by me duly sworn, said he is the therein described and authorized officer of INTERNATIONAL FIDELITY INSURANCE COMPANY and of ALLEGHENY CASUALTY COMPANY; that the seals affixed to said instrument are the Corporate Seals of said Companies; that the said Corporate Seals and his signature were duly affixed by order of the Boards of Directors of said Companies.



IN TESTIMONY WHEREOF, I have hereunto set my hand affixed my Official Seal, at the City of Newark, New Jersey the day and year first above written.

Cathy Cruz a Notary Public of New Jersey
My Commission Expires April 16, 2019

CERTIFICATION

I, the undersigned officer of INTERNATIONAL FIDELITY INSURANCE COMPANY and ALLEGHENY CASUALTY COMPANY do hereby certify that I have compared the foregoing copy of the Power of Attorney and affidavit, and the copy of the Sections of the By-Laws of said Companies as set forth in said Power of Attorney, with the originals on file in the home of said companies, and that the same are correct transcripts thereof, and of the whole of the said originals, and that the said Power of Attorney has not been revoked and is now in full force and effect.

IN TESTIMONY WHEREOF, I have hereunto set my hand on this day, February 12, 2019

B00004

Irene Martins, Assistant Secretary