

FOLLOW ALL PROCEDURES ON BACK OF THIS FORM

Contract # **240134**
Number Assigned by Purchasing Dept.



CONTRACT REVIEW

BOARD MEETING DATE:
March 7, 2024
WHEN BOARD APPROVAL IS REQUIRED DO NOT PLACE ITEM ON AGENDA UNTIL REVIEW IS COMPLETED
 Must Have Board Approval over \$100,000.00

Date Submitted: February 19, 2024

Name of Contract Initiator: B. Staefe on behave of Dr. Legutko Telephone #: 66736

School/Dept Submitting Contract: BAD Cost Center # 9050

Vendor Name: Purvis Gray & Company

Contract Title: Independent Auditing Services Agreement - 3 Year Renewal (RFP 19-BA-125)

Contract Type: New Renewal Amendment Extension Previous Year Contract # 190161

Contract Term: 7/1/2024 - 6/30/2027 Renewal Option(s): N/A

Contract Cost: Total Estimated cost for the 3 year renewal is \$342,000

BUDGETED FUNDS – SEND CONTRACT PACKAGE DIRECTLY TO PURCHASING DEPT
Funding Source: Budget Line # _____
Funding Source: Budget Line # _____

NO COST MASTER (COUNTY WIDE) CONTRACT - SEND CONTRACT PACKAGE DIRECTLY TO PURCHASING DEPT

INTERNAL ACCOUNT - IF FUNDED FROM SCHOOL IA FUNDS – SEND CONTRACT PACKAGE DIRECTLY TO SBAO

REQUIRED DOCUMENTS FOR CONTRACT REVIEW PACKAGE (when applicable):

Completed Contract Review Form

SBAO Template Contract or other Contract (NOT SIGNED by District / School)

SIGNED Addendum A (if not an SBAO Template Contract) - **When using the Addendum A, this Statement MUST BE included in the body of the Contract:**
"The terms and conditions of Addendum A are hereby incorporated into this Agreement and the same shall govern and prevail over any conflicting terms and/or conditions herein stated."

Certificate of Insurance (COI) for General Liability & Workers' Compensation that meet these requirements:
COI must list the School Board of Clay County, Florida as an Additional Insured and Certificate Holder. Insurer must be rated as A- or better.
General Liability = \$1,000,000 Each Occurrence & \$2,000,000 General Aggregate.
Auto Liability = \$1,000,000 Combined Single Limit (\$5,000,000 for Charter Buses).
Workers' Compensation = \$100,000 Minimum
[If exempt from Workers' Compensation Insurance, vendor/contractor must sign a Release and Hold Harmless Form. If not exempt, vendor/contractor must provide Workers' Compensation coverage].

State of Florida Workers Comp Exemption (<https://apps.fldfs.com/bocexempt/>) (If Applicable)

Release and Hold Harmless (If Applicable)

RECEIVED
By Elaine at 11:17 am, Feb 19, 2024

****AREA BELOW FOR DISTRICT PERSONNEL ONLY ****

CONTRACT REVIEWED BY:	COMMENTS BELOW BY REVIEWING DEPARTMENT
Purchasing Department Review Date REVIEWED By Bertha Staefe at 3:41 pm, Feb 19, 2024	Agreement/RFP 19-BA-125, Original Agreement was for five (5) years with option to renew for up to three (3) years.
School Board Attorney JPS Review Date 2/26/24	Amendment 1 is to renew for 3 years & to incorporate Exhibit D "Engagement Letter" Amendment written by B. Staefe so review carefully :) The amendment is legally sufficient. Approved.
Other Dept. as Necessary Review Date	_____ _____ _____

PENDING STATUS: YES NO **IF YES, HIGHLIGHTED COMMENTS ABOVE MUST BE CORRECTED BY INITIATOR**

FINAL STATUS **APPROVED**
By Elaine at 12:33 pm, Feb 26, 2024

CONTRACT REVIEW PROCESS FOR "ALL" CONTRACTS

A contract is defined as an agreement between two or more parties that is intended to have legal effect. This may include MOUs, Interlocal Agreements, Service Agreements and Contracts. Contracts document the mutual understanding between the parties as to the terms and conditions of their agreement, contain mutual obligations, and clearly state the agreement's consideration. The term consideration includes the cost of the services and/or products to be provided by second party (vendor or service provider) and any non-monetary performance. No school, department, or other organizational unit has authority to contract in its own name. All Board contracts must be made in the legal name of the Board, "The School Board of Clay County, Florida". The School or Department may extend this name to include the school or department as follows, "The School Board of Clay County, Florida o/b/o _____ (insert the school or department name)" where o/b/o means "on behalf of".

All contracts shall be reviewed and approved by the School Board Attorney and/or the Supervisor of Purchasing to ensure legality, compliance with Board policy, and to ensure the Board interests are protected before the authorized signatory may execute the contract.

All contracts having a value of \$100,000 or more shall be authorized by the Board at a regular or special meeting and signed by the Board Chairman. All approved contracts having a value of less than \$100,000 may be executed by the Superintendent or appropriate District administrator based on the value of the contract.

1. All approved contracts having a value of \$50,000 or more, but less than \$100,000 shall be signed by the Superintendent, or the person who has been designated, in writing by the Superintendent, as the Superintendent's Designee at the time of the contract signing. All contracts executed pursuant to this subparagraph shall be reported to the School Board in a separate entry as part of the monthly financial report.
2. All approved contracts having a value of \$25,000 or more, but less than \$50,000, shall be signed by the Superintendent, or the Assistant Superintendent for Business Affairs.
3. All approved contracts having a value of less than \$25,000 and contracts of any value described in Board Authorized Contracts above that are exempt from the requirement for Board approval, may be signed by the Superintendent, or the Assistant Superintendent for their Division, or Chief Officers, or Directors, or Principals.
4. The Superintendent is authorized to approve contract amendments or change orders for the purchase of commodities and services up to the amount of ten (10) percent or \$50,000, whichever is less, of the original contract amount that was previously approved by the Board.

Employees who enter into agreements without authority may be personally liable for such agreements, whether oral or written.

Step 1: Contract Initiator and Vendor prepare draft contract
(School Board Attorney Office (SBAO) Template Contracts available on SBAO webpage are strongly encouraged)

Step 2: Complete Contract Review Form, attach Required Documents to include the UNSIGNED Contract by the District / School.

For Contracts using Budgeted Funds or For No Cost / Master (County Wide) Contracts:
Initiator submits Contract Review Package to Purchasing Department - See Step 3

For Contracts using Internal Funds Individual to each School:
Initiator submits Contract Review Package direct to SBAO - See Step 4

IMPORTANT

Step 3: If Funded by Budgeted Funds, submit the Contract Review Package to the Purchasing Department. Purchasing will begin the contract review process and submit the contract to the SBAO for review. SBAO may reach out to Initiator and/or other Departments (Risk, IT,) with questions or concerns and will assist with contract revisions. SBAO will send the Contract Review Package back to the Purchasing Department for final processing and the return to Initiator.

Purchasing will log "District" Contracts (Cost/No Cost) on Contract Review Log and save copy of the Contract Review Package PLUS the Final Signed Contract you've return to Purchasing in the Contract Review Team Drive.

Step 4: If Funded by Internal Account (IA), submit the Contract Review Package directly to SBAO.
Email: contractreview@myoneclay.net
The SBAO will begin the contract review process and return it directly to Initiator

Step 5: The Initiator is responsible for finalizing the Contract which includes:
Addressing Comments/Revisions, Obtaining Required Signatures, Send District Final Signed Contract to Purchasing OR Retain Internal Accounts Final Signed Contract at School per School Board Record Policy.
If there is a Cost associated with Contract, the Initiator must work with their Bookkeeper to finalize the Purchasing Process.
Budgeted Funds require a District Purchase Order. Internal Accounts require an IA Purchase Order.

For assistance with legal-related matters, please visit the [School Board Attorney's Office \("SBAO"\) webpage](#) or call 904-336-6507
For assistance with insurance-related matters, please visit the [Business Affairs - Risk Management webpage](#) or call 904-336-6745
For assistance with District Purchasing, please visit the [Business Affairs - Purchasing webpage](#) or call 904-336-6736

**AMENDMENT TO AGREEMENT BETWEEN
THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA AND
PURVIS GRAY & COMPANY, LLP**

This Amendment to the original Agreement is entered into by and between The School Board of Clay County, Florida (“District”), and Purvis Gray & Company, LLP (“Contractor”), collectively referred to hereinafter as “the Parties,” which Amendment shall become effective on the date it is fully executed by the Parties.

WHEREAS, the Parties entered into an Agreement on the 3rd day of May, 2019, that being the date that it took effect, and

WHEREAS, the initial term of the original Agreement covers the contract period beginning May 3, 2019 through June 30, 2024, and

WHEREAS, the original Agreement may, by mutual written agreement between The School Board of Clay County, Florida and Purvis Gray & Company, LLP, be renewed for up to three (3) additional one (1) year periods, and

WHEREAS, the Parties hereby agree to renew the original Agreement for an additional three (3) year period beginning July 1, 2024 and ending June 30, 2027, and

WHEREAS, Exhibits were appended to the original Agreement, which new Exhibit D "Audit Engagement Letter" is also the subject of this Amendment,

NOW THEREFORE, the parties agree to amend the original Agreement as follows:

1. Renew the Agreement for an additional three (3) year period beginning July 1, 2024 and ending June 30, 2027.
2. Incorporate Exhibit D "Audit Engagement Letter" which is attached hereto to the original Agreement.
3. All other terms and conditions of the original Agreement set forth therein remain unchanged and shall continue in full force and effect. The only amendment/change to the original Agreement is that which is set forth and described in numbered paragraphs 1 and 2 above.

IN WITNESS WHEREOF, the Parties, by and through execution of this Amendment to the original Agreement by their authorized representative below, concur with and bind themselves to all terms and conditions of this Amendment and the remaining un-amended terms of the original Agreement.

AS TO PURVIS GRAY & COMPANY, LLP

AS TO THE SCHOOL BOARD OF CLAY COUNTY:

Signature: _____

Signature: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Email: _____

Email: _____

February 21, 2024

AUDIT ENGAGEMENT LETTER

Honorable David Broskie,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
900 Walnut Street
Green Cove Springs, Florida 32043

We are pleased to confirm our understanding of the services we are to provide the Clay County District School Board (the District) for the year ending June 30, 2024, 2025 and 2026.

Audit Scope and Objectives

We will audit the financial statements of the Student Activity Fund – Internal Accounts (the Internal Accounts), a special revenue fund of the District as of and for the year ending June 30, 2024. For the years ending 2025 and 2026, we will also audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the District as of and for the years then ended. A separate attestation report pursuant to the American Institute of Certified Public Accountants Professional Standards AT-C Section 315 is to be issued regarding the District's compliance with Section 218.415, Florida Statutes, in accordance with Chapter 10.800, *Rules of the Auditor General*.

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

- 1) Management's Discussion and Analysis
- 2) Other Postemployment Schedules
- 3) Pension Schedules
- 4) Major Fund Budgetary Comparison Information

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants
An Independent Member of the BDO Alliance USA

Honorable David Broskie,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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February 21, 2024

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- Schedule of Expenditures of Federal Awards (District audit)
- Schedule of Changes in Fund Balance – By School (for the Internal Accounts)

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on, when applicable, to the Internal Accounts or the District:

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

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Single Audit Act Amendments of 1996*, when applicable; and the provisions of the Uniform Guidance, when applicable, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

Honorable David Broskie,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

During the District audit years, we will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Potential risks related to management override of internal controls.
- Risk associated with improper revenue recognition.

Our audit of financial statements does not relieve you of your responsibilities.

Honorable David Broskie,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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February 21, 2024

Audit Procedures—Internal Control

We will obtain an understanding of the Internal Accounts or the District, as applicable, and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other non-compliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance for the District audit, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material non-compliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control-related matters that are required to be communicated under the American Institute of Certified Public Accountants Professional Standards, *Government Auditing Standards*, and the Uniform Guidance, if applicable.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Internal Accounts and, as applicable, for the District audit years, the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance, if applicable, requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the Office of Management and Budget *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the *Compliance Supplement*, our compliance and internal control procedures will relate to the compliance requirements that the *Compliance Supplement* identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Honorable David Broskie,
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Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with GAAP and the Uniform Guidance based on information provided by you, as applicable, for each the Internal Accounts or the District (2025 and 2026). These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for: (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with GAAP; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions,

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and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and non-compliance with provisions of laws, regulations, contracts and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor non-compliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of non-compliance are identified, including non-compliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on October 1, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and non-cash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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Clay County District School Board
Green Cove Springs, Florida

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February 21, 2024

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Examination Reports

An examination report will be issued by us for the District audit years, regarding compliance with the following:

- Independent Accountant's Report on Compliance with Ch. 218.415, Florida Statutes, for the District.

The objectives of our examination are to: (1) obtain reasonable assurance about whether the report (as applicable) is free from material misstatement based on the applicable criteria; and (2) to express an opinion as to whether the subject matter is presented and/or the District complied, in all material respects, in accordance with the specified requirements.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records, and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Honorable David Broskie,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
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February 21, 2024

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. Our examination does not provide a legal determination on the District's compliance with the specified requirements.

The examination reports are solely to comply with the specified requirements and are not suitable for any other purpose.

We will plan and perform the examination to obtain reasonable assurance about whether the subject matter is free from material misstatement and/or the District complied, based on the specified requirements. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or non-compliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and non-compliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of the subject matter being examined in accordance with and for compliance with the specified requirements; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether the subject matter is presented in accordance with and/or you are in compliance with the specified requirements. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain evidence.

At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of an engagement performed in accordance with the Uniform Guidance when applicable, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit

Honorable David Broskie,
 Superintendent of Schools and
 Honorable School Board Members
 c/o Dr. Susan Legutko
 Clay County District School Board
 Green Cove Springs, Florida

February 21, 2024

Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor’s reports or nine months after the end of the audit period.

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

The audit documentation for this engagement is the property of Purvis, Gray and Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Purvis, Gray and Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a cognizant agency, oversight agency for audit, or pass-through the District. If we are aware that a federal awarding agency pass-through the District or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I am the engagement partner and am responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit fieldwork for the Internal Accounts in May 2024, and issue our reports no later than March 31, 2025, with each of the subsequent years to begin approximately May of each year and to issue our reports no later than March 31 of each year.

Our fee for the audits will be as follows:

Fiscal Year Ending	Financial Audit	Single Audit	Internal Accounts
June 30, 2024	NA ⁽¹⁾	NA ⁽¹⁾	\$60,000
June 30, 2025	\$68,500 Plus CPI ⁽²⁾	\$7,400 Plus CPI ⁽²⁾	\$60,000 Fee Plus CPI ⁽³⁾
June 30, 2026	June 30, 2025 Fee Plus CPI ⁽⁴⁾	June 30, 2025 Fee Plus CPI ⁽⁴⁾	June 30, 2025 Fee Plus CPI ⁽⁴⁾

⁽¹⁾ 2024 is an Auditor General audit year and neither a financial audit nor single audit is to be performed by Purvis, Gray and Company, LLP.
⁽²⁾ The change in CPI would be based on the change from June 30, 2023 to June 30, 2025 due to no District audit performed in June 30, 2024.
⁽³⁾ The change in CPI would be based on the change from June 30, 2024 to June 30, 2025.
⁽⁴⁾ The change in CPI would be based on the change from June 30, 2025 to June 30, 2026.
 * CPI - Bureau of Labor Statistics Consumer Price Index for financial services, U.S. city average, all urban consumers

Honorable David Broskie,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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February 21, 2024

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The terms of this letter can be renewed and extended at the pleasure of the District.

Reporting

We will issue written reports upon completion of our audits. Our reports will be addressed to the School Board and Superintendent of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Timothy M. Westgate, CPA
Partner

TMW/jtp

Honorable David Broskie,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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February 21, 2024

RESPONSE:

This letter correctly sets forth the understanding of the District.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____



School Board of Clay County

May 2, 2019 - Regular School Board Meeting

Title

C15 - BID / RFP to be Awarded

Description

Award BID / RFP as required per FS 287, DOE 6A-1.012 and School Board Policy

a. Relocation of Portable Classrooms and Sheds - County Wide Bid #18-F-230: Contract Period is for a three (3) year period from May 3, 2019 through April 30, 2022 with the option to renew for an additional contract period upon mutual agreement, in writing. Bid established for the purchase of labor, materials, equipment, transportation, permits, escort services and supervision to perform the relocation of portable classrooms & sheds from one School Board site to another county wide. The vendors awarded are the two (2) lowest most responsive qualified bidder meeting specifications.

b. Independent Auditing Services RFP #19-BA-125: Contract Period is for a five (5) year period from May 3, 2019 through June 30, 2024 with the option to renew for up to three (3) one (1) year contract periods upon mutual agreement by all parties, in writing. RFP established for the purchase of Independent Auditing Services, including but not limited to, Financial Audit (District and Internal Accounts), Review of Internal Controls, Management Letter, Exit Conferences, Data Processing Review, Single Audit, Continuing Education, and if needed Additional Services from an Independent Certified Public Accounting Firm in accordance with Florida Statute 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, pricing for this audit has been requested in the event there is a modification to the Auditor General's schedule. All proposals were uniformly evaluated by the District Audit Committee and the responding firms were ranked in accordance with the scores received.

Gap Analysis

The District requires contractors to provide services to ensure our facilities and equipment are maintained and functional. The District requires vendors to provide products to ensure our students and staff receive the items to meet their needs.

Previous Outcomes

Prior Board approved Bid has expired but it was used successfully during the past terms to provide quality services and products to the district.

Expected Outcomes

Upon approval by the Board, we expect the vendors to provide quality services and products at the terms and conditions listed in the Bid.

Strategic Plan Goal

Goal 2; Strategy 2.4; Ensure effective and efficient use of resources for fiscal stability.

Recommendation

Award BID / RFP as follows:

a. Relocation of Portable Classrooms and Sheds - County Wide Bid #18-F-230:

- 1st Lowest Bidder: AJS Building Moving & Leveling, 20907 Bowman Road, Spring Hill, FL 34610
- 2nd Lowest Bidder: LaRue House Movers & Sons, Inc, 315 South Vermont Street, Green Cove Springs, FL 32043

b. Independent Auditing Services RFP #19-BA-125:

- Purvis, Gray and Company, LLP, 2347 SE 17th Street Ocala, FL 34471
- Delegate authority to the Superintendent to renew the contract for subsequent years provided terms and conditions are essentially the same and favorable to the school board and subject to the availability of funds.

Contact

Dr. Susan Legutko, Assistant Superintendent for Business Affairs, Phone: (904)336-6721, Email: susan.legutko@myoneclay.net

Financial Impact

a. Relocation of Portable Classrooms and Sheds - County Wide Bid #18-F-230: Estimated \$450,000 for Contract Period from General Revenue b. Independent Auditing Services RFP #19-BA-125: Estimated \$533,300 for Contract Period from General Revenue

Review Comments**Attachments**

[19-BA-125 Auditing Services Agreement Signed by Purvis.pdf](#)

[Exhibit A RFP 19-BA-125 Addendum 1 plus Original RFP.pdf](#)

[Exhibit B Purvis Gray & Company RFP plus Best & Final.pdf](#)

[Exhibit C Audit Engagement Letter.pdf](#)

**AGREEMENT BETWEEN THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA,
AND PURVIS GRAY & COMPANY, LLP**

This Agreement is made and entered into effective May 3, 2019 (the "Effective Date"), and is by and between The School Board of Clay County, Florida, operating a district school system in the State of Florida (the "District"), and Purvis Gray, LLP, a Florida limited liability partnership (the "Contractor").

WITNESSETH:

Whereas, the District issued RFP # 19-BA-125 dated on January 11, 2019 relating to the District's solicitation of Independent Auditing Services (the "Services"), together with Addendum 1 dated February 1, 2019 (collectively, the "RFP"), a copy of which RFP is attached hereto and incorporated herein by this reference as Exhibit A;

Whereas, after free and open competition, Contractor submitted a proposal (attached hereto and incorporated herein by this reference as Exhibit B, and was selected as the best responsive and responsible Contractor by the District (the "Proposal");

Whereas, the Contractor is interested in and capable of performing the desired Services for the District and the District desires to have the Contractor perform the Services; and

Whereas, the parties have reached an agreement on the Services to be performed and the payment for the same, and therefore wish to set forth this understanding in writing in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows:

**ARTICLE I
SCOPE OF SERVICES**

1.1 The recitals set forth above are true and correct and are incorporated into this Agreement by this reference.

1.2 The parties agree that the purpose of this Agreement is that the Contractor shall fully and timely provide the District the Services in a manner in accordance with the District's objectives set forth in the RFP and this Agreement. The contract documents consist of this Agreement, the RFP (including the Addendum), the Proposal and the Audit Engagement Letter (attached hereto and incorporated herein by this reference as Exhibit C). In the event of any conflict or ambiguity among these documents, the priority set forth in GENERAL CONDITIONS section DISPUTES of the RFP shall be assigned.

**ARTICLE II
TERM AND RENEWAL**

2.1 The term and renewal periods are as set forth in RFP.

2.2 Except for those actions preceding the date of this Agreement, the Services shall commence according to the schedule set forth in the RFP, unless the District notifies the Contractor otherwise in writing.

**ARTICLE III
COMPENSATION**

3.1 The compensation is as set forth in the Proposal.

3.2 The maximum obligated amount under this Agreement shall be as set forth in the Proposal documents; in no event shall the District be responsible to the Contractor for compensation in excess of the maximum obligated amounts stated in this Agreement except as increased by formal approved and executed supplemental agreement(s).

**ARTICLE IV
TERMINATION**

This Agreement may be terminated as set forth in the RFP.

**ARTICLE V
COMMUNICATIONS; RECORDS; NOTICES**

5.1 The parties agree that all communications relating to the day-to-day activities shall be exchanged between the respective representatives of the District and the Contractor, which representatives shall be designated by the parties, in writing, promptly upon commencement of the Services.

5.2 The Contractor shall provide records and information and fully cooperate (notwithstanding any Contractor claims of trade secrets, proprietary or confidential information) with the District as to all matters pertaining to any and all legal, audit, administration, and compliance requirements relating to the Services and the contract documents.

5.3 Until changed by written notice, all formal notices and communications shall be addressed as follows, and sent via certified mail (return receipt requested) or overnight delivery:

If to the District: School Board of Clay County
Attn: Mr. Addison Davis, Superintendent
900 Walnut Street
Green Cove Springs, Florida 32043

With copy to: School Board of Clay County
Attn: Dr. Susan Legutko, Assistant Superintendent of Business Affairs 900
Walnut Street
Green Cove Springs, Florida 32207

If to the Contractor: Purvis Gray & Company, LLP
Attn: Timothy M. Westgate, CPA
2347 SE 17th Street
Ocala, FL 34471

**ARTICLE VI
PERSONNEL**

6.1 The Contractor represents and warrants that its performance of the Services shall be rendered with promptness and diligence and shall be executed in a workman-like manner, in accordance with the practices and high professional standards used in a well-managed operation performing services similar to the Services. The Contractor represents and warrants it will use an adequate number of qualified individuals with suitable training, education, experience, and skill necessary to perform the Services and the Contractor represents and warrants it will perform the Services in an efficient and cost-effective manner.

6.2 The Contractor agrees and represents that all of the Services required hereunder shall be performed by the Contractor as identified in the Proposal.

6.3 All the personnel assigned by the Contractor and any subcontractor shall be authorized under state and local laws to perform such Services, whether by appropriate license, registration, certification or other authorization.

6.4 The Contractor agrees that it will remove (within a mutually agreed upon period of time) from assignment under this Agreement any individual in its employ, if, after the matter has been reviewed jointly by the District and the Contractor, the District requests such action in writing. Any such removal shall not necessarily reflect on the capabilities or competence of the individual so removed. Nothing herein shall affect the status or responsibilities of the Contractor as an independent contractor solely responsible for the method, manner and means chosen by it to perform hereunder.

**ARTICLE VII
MISCELLANEOUS**

7.1 Failure by either party to insist upon strict performance of any of the provisions hereof or failure or delay by either party in exercising any rights or remedies provided herein or by law, the District's payment in whole or in part for services hereunder or any purported oral modification or rescission of this Agreement by an employee or agent of either party shall not release either party of any of its obligations hereunder, shall not be deemed a waiver of the rights of either party to insist upon strict performance hereof or of any of either party's rights or remedies under this Agreement or by law and shall not operate as a waiver of any of the provisions hereof. A waiver by either of the Parties of any of the covenants to be performed by the other or any breach thereof shall not be construed to be a waiver of any succeeding breach thereof or of any other covenant in this Agreement. Except as otherwise expressly provided in this Agreement, all remedies provided for in this Agreement shall be cumulative and in addition to and not in lieu of any other remedies available to either party at law, in equity or otherwise.

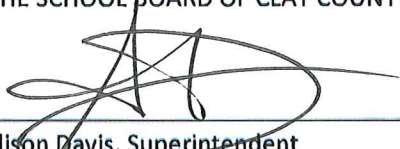
7.2 The Article and Section headings are for reference and convenience only and shall not enter into the interpretation hereof.

7.3 All of Contractor's exceptions to the RFP set forth in its Proposal, if any, are stricken in their entirety and void except as may be specifically addressed in this Agreement.

7.4 This Agreement may be executed via email and in one or more counterparts, each of which will be deemed an original, but all such emails and counterparts will together constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the date first above written.


ATTEST: THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA


By: 
Addison Davis, Superintendent

By: 
Carol Studdard, Chairman of the Board


Approved by Board on May 2, 2019

Witnesses:

By: 
Name: M. Gray

By: 
Name: CLAIRE PEACE

Purvis, Gray And Company, LLC

By: 
Name: Timothy M. Westgate, C.P.A
Title: Partner



March 28, 2019

AUDIT ENGAGEMENT LETTER

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
900 Walnut Street
Green Cove Springs, Florida 32043

We are pleased to confirm our understanding of the services we are to provide to the Clay County District School Board (the District) for the year ended June 30, 2019, and each of the subsequent years 2020 through 2023.

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the years then ended. For years audited by the Auditor General of the State of Florida (the Auditor General), we will audit the District's Agency Fund for the internal accounts and will issue a stand-alone special report of the agency fund and for years we perform the District audit, we will perform the audit of the agency fund and include our opinion in the overall auditors' report for the District. During those years the Auditor General performs the District audit, it will be the District's option as to what, if any, other audit procedures or technical assistance we will perform.

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

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

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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March 28, 2019

- Management's Discussion and Analysis
- Other Postemployment Schedules
- Pension Schedules
- Major Fund Budgetary Comparison Information

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

- Schedule of Expenditures of Federal Awards

Audit Objectives

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

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

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

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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March 28, 2019

Audit Objectives (Concluded)

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Single Audit Act Amendments of 1996*; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Clay County District School Board and Superintendent of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors; (2) fraudulent financial reporting; (3) misappropriation of assets; or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by generally accepted auditing standards.

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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March 28, 2019

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement*, for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with GAAP and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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March 28, 2019

Other Services (Concluded)

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

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

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (1) management; (2) employees who have significant roles in internal control; and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations and the terms and conditions of federal awards; take prompt action with instances of noncompliance are identified including

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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March 28, 2019

Management Responsibilities (Concluded)

noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the start of final fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

-7-

March 28, 2019

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, other confirmations and schedules we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

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

The audit documentation for this engagement is the property of Purvis, Gray and Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Purvis, Gray and Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the a Cognizant Agency, an Oversight Agency for Audit, or a Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in approximately May of each year and to issue our reports no later than March 1st of each year. I am the engagement partner and am responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for the audits will be as follows:

	Financial Audit (1)	Single Audit	Internal Accounts
June 30, 2019	\$62,500	\$7,000	\$47,500
June 30, 2020	\$64,000	\$7,100	\$48,000
June 30, 2021	\$65,500 (2)	\$7,200 (2)	\$48,500
June 30, 2022	\$67,000	\$7,300	\$49,000
June 30, 2023	\$68,500	\$7,400	\$49,500

Honorable Addison Davis,
Superintendent of Schools and
Honorable School Board Members
c/o Dr. Susan Legutko
Clay County District School Board
Green Cove Springs, Florida

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August 10, 2015

Engagement Administration, Fees, and Other (Concluded)

- (1) Should the District elect to waive the performance bond requirements, the fee for the financial audit listed above would be reduced by \$1,000 for each year.
- (2) 2021 is an Auditor General audit year and neither a financial audit nor single audit is anticipated.

Our invoices for these fees will be rendered each month as work progresses and not more than once monthly and are payable in accordance with the *Local Government Prompt Payment Act*. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Very truly yours,

PURVIS, GRAY AND COMPANY, LLP



Timothy M. Westgate, C.P.A.
Partner

TMW/jlk

RESPONSE:

This letter correctly sets forth the understanding of the Clay County District School Board.

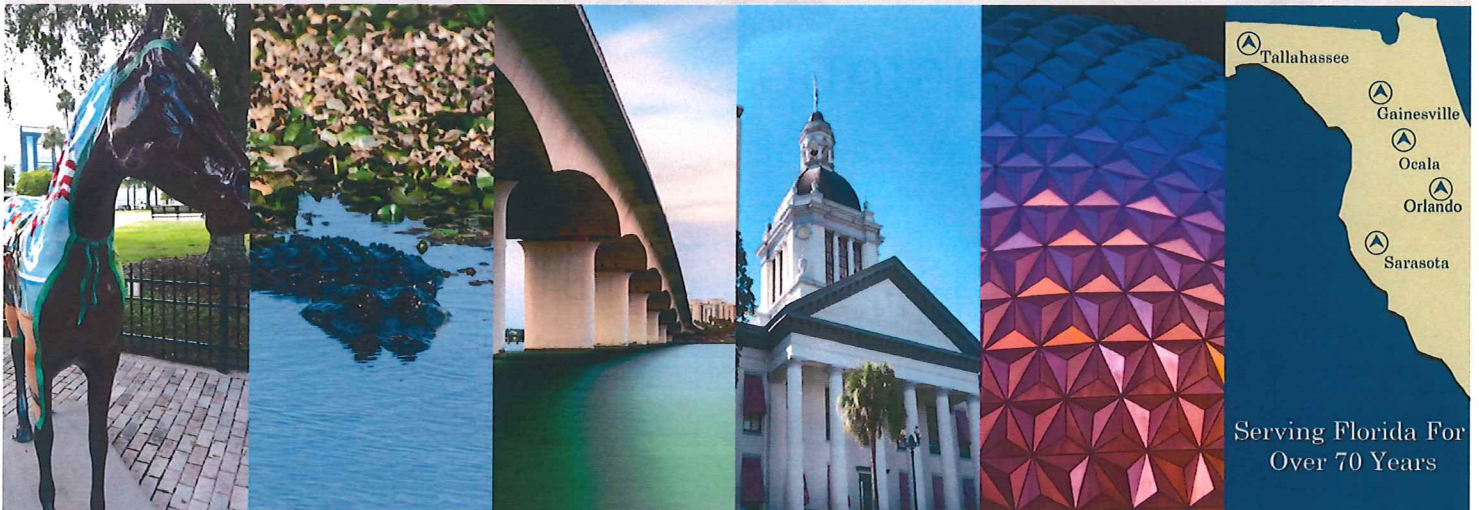
Signature: Carl Studdard

Title: Board Chair

Date: 05/02/2019

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

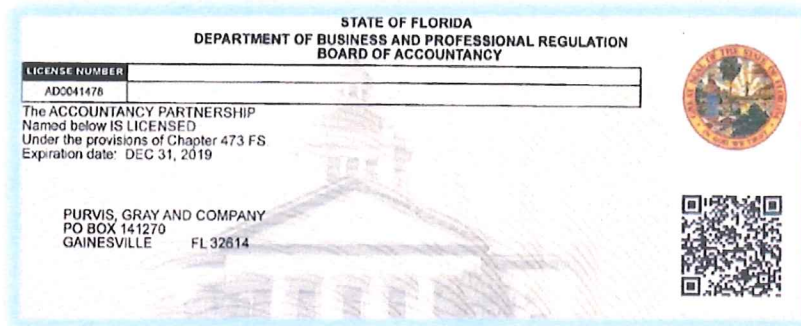
MINIMUM ELIGIBILITY REQUIREMENTS

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

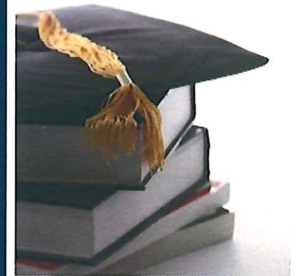
School Board and Charter School Experience

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 “(*)”.

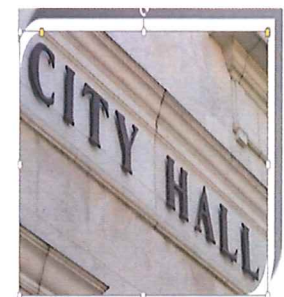
Counties

- 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

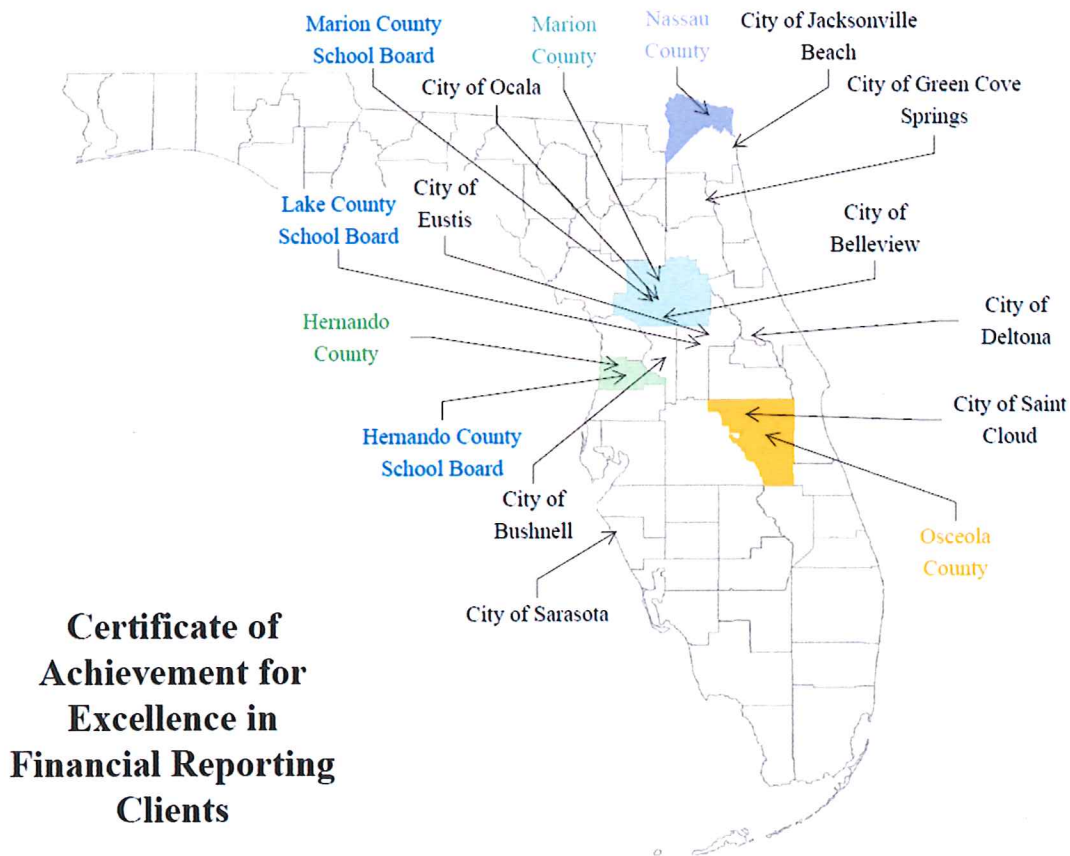
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| Federal Communications Commission | US Department of Election Assistance Commission |
| Federal Emergency Management Agency | US Department of Energy |
| National Endowment for the Arts | US Department of Environmental Protection Agency |
| National 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.

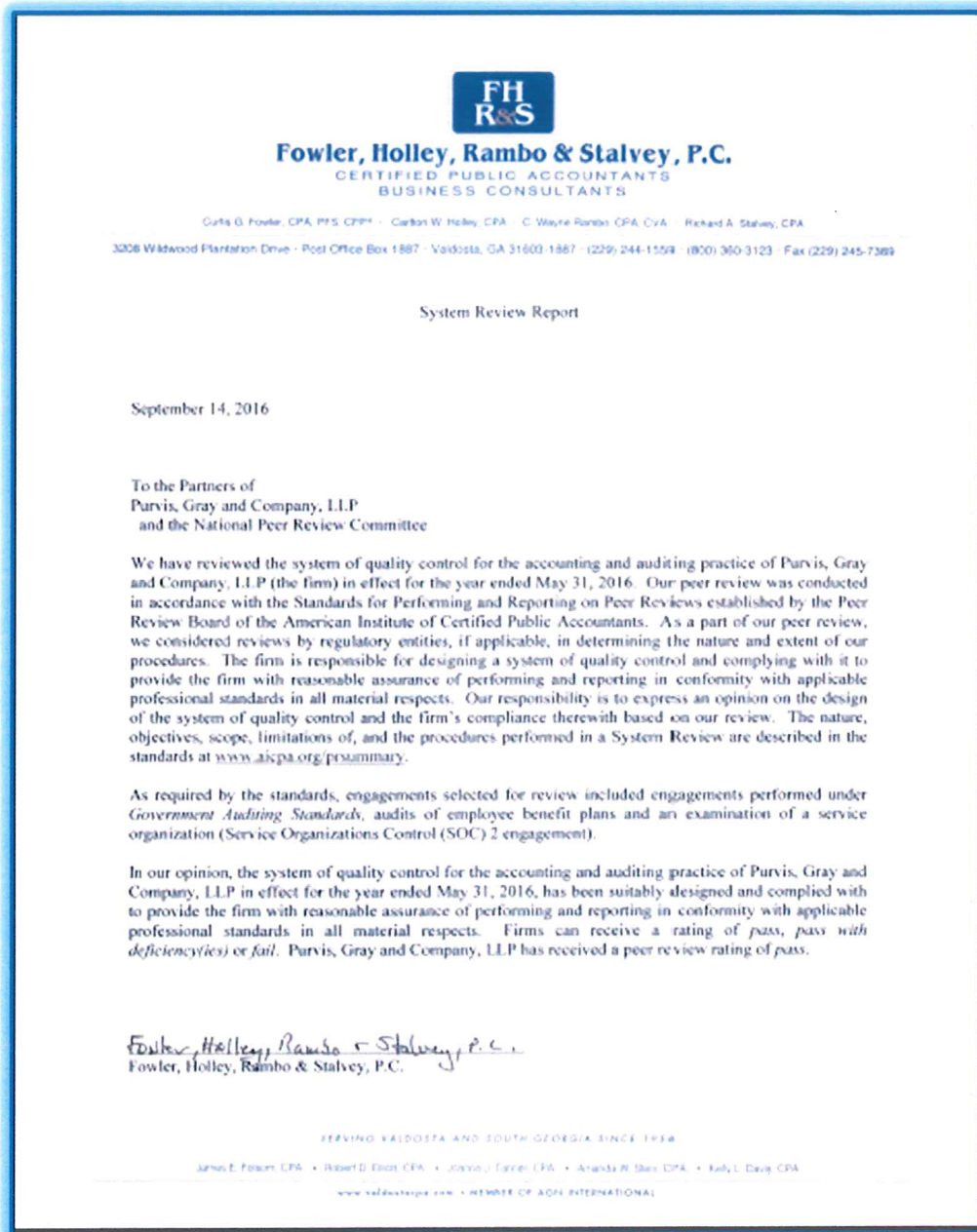


SECTION 1—FAMILIARITY AND EXPERIENCE

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.



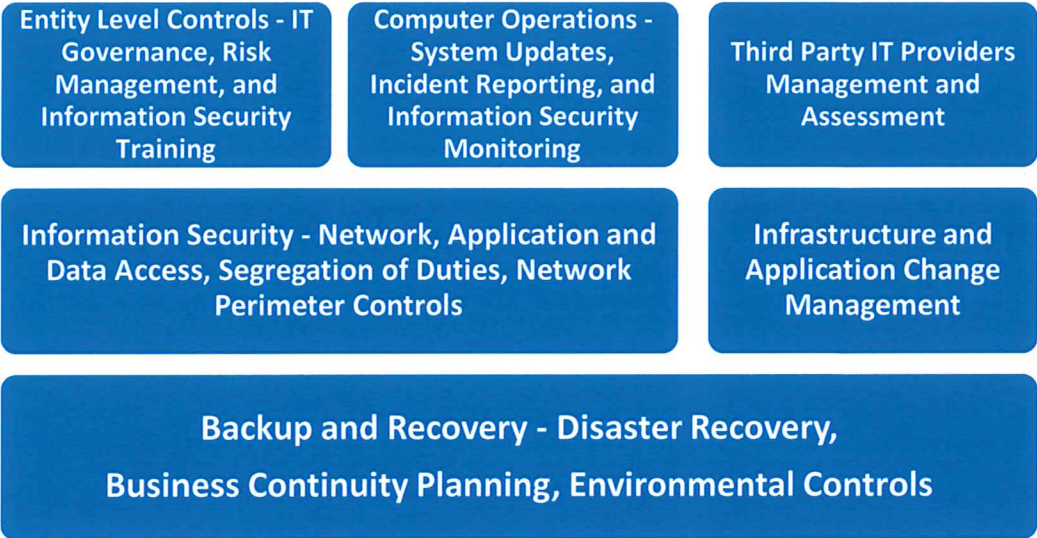
SECTION 1—FAMILIARITY AND EXPERIENCE

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



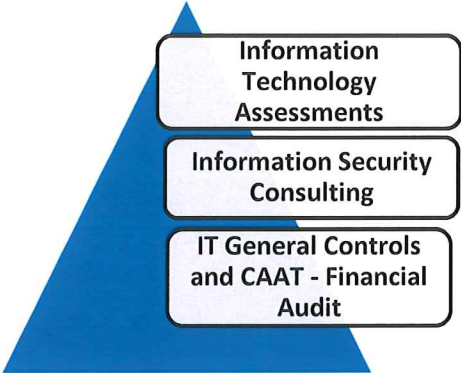
SECTION 1—FAMILIARITY AND EXPERIENCE

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.

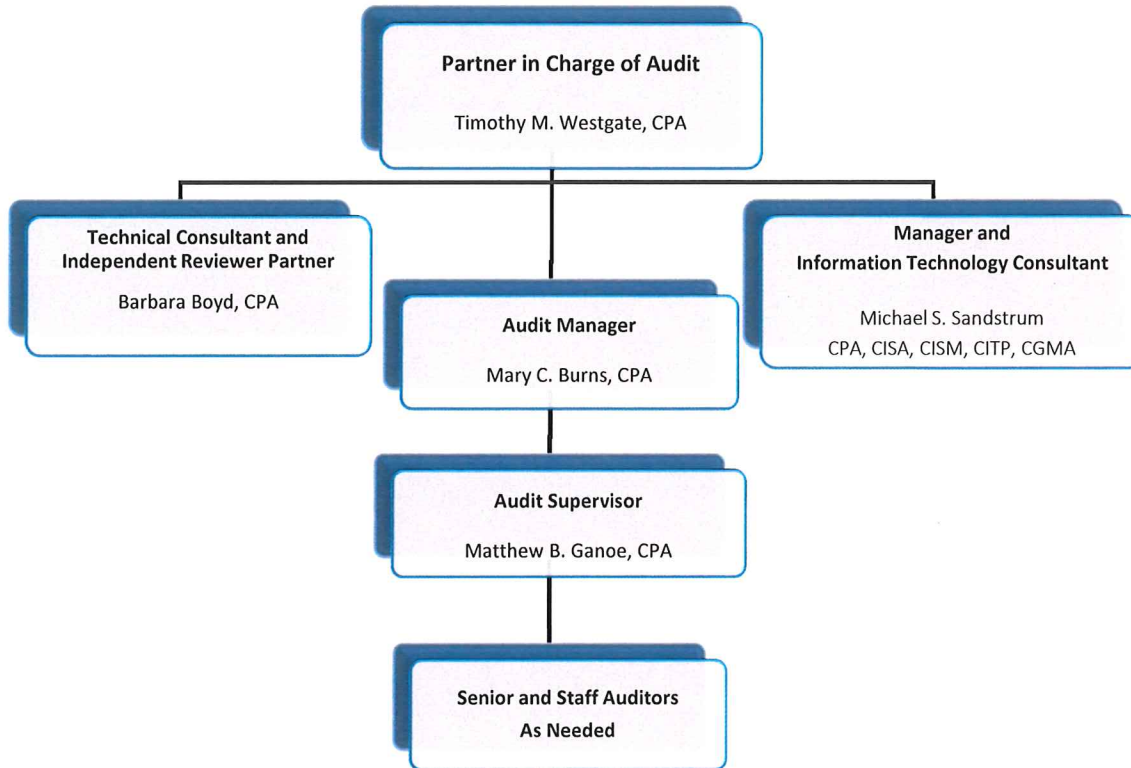
SECTION 2—FIRM/STAFF QUALIFICATIONS

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

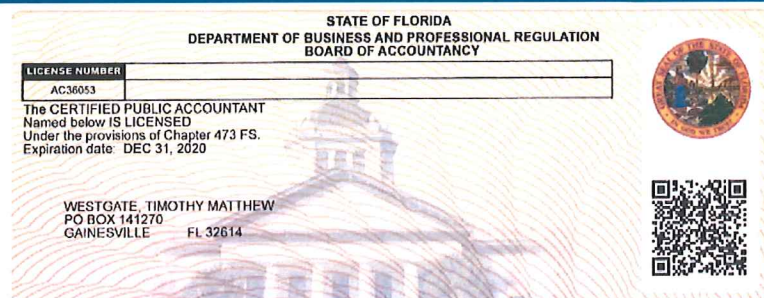
Utility Experience

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
AFB 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 Omnisus

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
ABA 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. Myths-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
AICPA 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 32801



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

For Profit Experience

Central Florida Gaming

Utility Experience

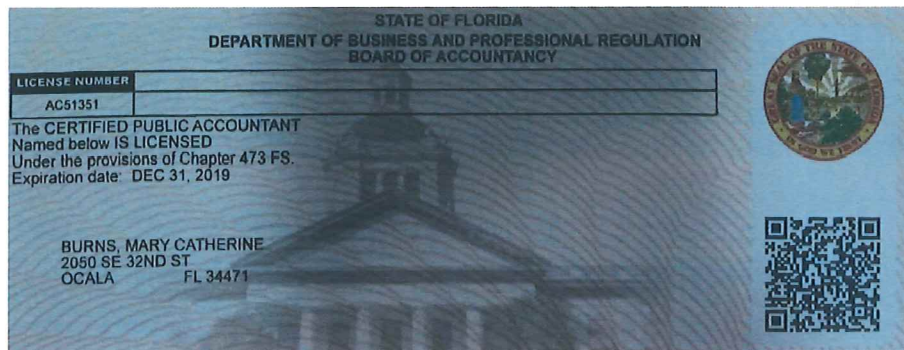
City of Dade, Florida (W, S)
City of Deltona, Florida (W, S)
City of Eustis, Florida (W, S)
City of Ocala, Florida (E, W, S)
Florida Municipal Power Agency (E)
Kissimmee Utility Authority (E)

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

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 Lag-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 PGCs 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. Ganoë, CPA

Supervisor Auditor

Contact Information

 mganoë@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. Ganoë, CPA

Supervisor Auditor

Experience Serving Clients (Concluded)

Utility Experience

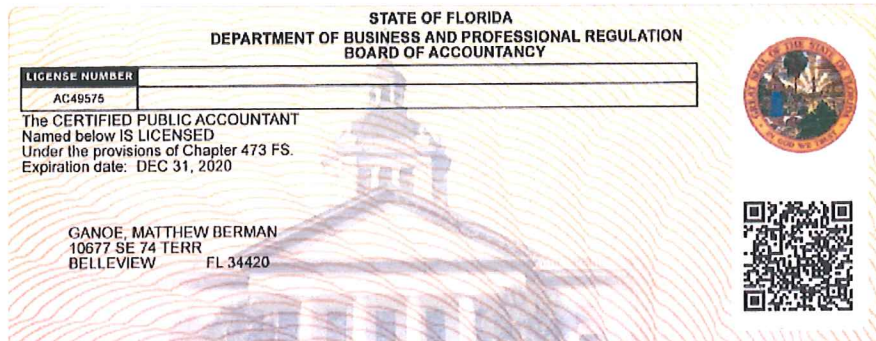
- City of Belleview, Florida (W,S)
- City of Eustis, Florida (W, S)
- City of Ocala, Florida (E, W, S)
- City of St. Cloud, Florida (W, S)
- Florida Municipal Power Agency (E)
- Gainesville Regional Utilities (E)
- Kissimmee Utility Authority (E)
- Marion County, Florida (W, S)
- Talquin Electric Cooperative (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
Oh No! 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's 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 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

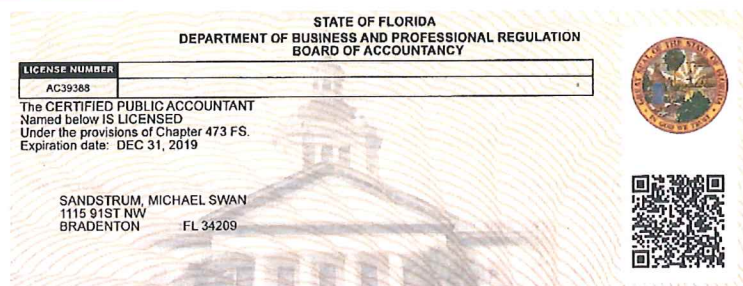
Professional Profile

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



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:**

- 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

- 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

- 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.

- 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.



2-15-19

AUTHORIZED SIGNATURE OF BIDDER

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 DEPARTMENT


800 Center Street
Green Cove Springs, Florida 32043

REQUEST 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
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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
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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	 <hr/> AUTHORIZED SIGNATURE (MANUAL) Timothy M. Westgate, CPA <hr/> AUTHORIZED SIGNATURE (TYPED or PRINTED) Partner <hr/> TITLE
CITY-STATE-ZIP Gainesville, Florida	
TELEPHONE NUMBER: () 352.732.3872 888.378.2463	
FAX NUMBER: () 352.732.0542	
EMAIL ADDRESS: twestgate@purvisgray.com	

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.

<p><u>SIGNATURE REQUIRED CHECKLIST:</u> Documents shall be submitted with RFP</p> <p><input checked="" type="checkbox"/> REQUEST FOR PROPOSAL ACKNOWLEDGEMENT FORM (Page 1) <input checked="" type="checkbox"/> SPECIAL CONDITIONS (Page 9) <input checked="" type="checkbox"/> DISCLOSURE OF POTENTIAL CONFLICT OF INTEREST (Page 19) <input checked="" type="checkbox"/> CERTIFICATION REGARDING NON-DISCRIMINATING (Page 20) <input checked="" type="checkbox"/> CERTIFICATION REGARDING LOBBYING (Page 21) <input checked="" type="checkbox"/> CERTIFICATION REGARDING DEBARMENT, SUSPENSION (Page 22) <input checked="" type="checkbox"/> DRUG-FREE WORKPLACE CERTIFICATION (Page 23) <input checked="" type="checkbox"/> BIDDER'S STATEMENT PRINCIPAL PLACE BUSINESS (Page 24) <input checked="" type="checkbox"/> FEE SCHEDULE (Page 27)</p>	<p><u>SUBMITTAL REQUIRED CHECKLIST:</u> Documents submitted with RFP.</p> <p><input checked="" type="checkbox"/> APPLICANT STATEMENT-BACKGROUND INFORMATION (Page 25) <input checked="" type="checkbox"/> FEE SCHEDULE (Page 26-27) <input checked="" type="checkbox"/> PROPOSAL BOND (Page 7-8)</p>
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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

Property Damage

- Each Person \$1,000,000.00

- Each Occurrence \$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)

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

Partner
Title of Authorized Representative

Signature: 

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.Staeffe@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, L.L.P
 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 Obligee, hereinafter called the Obligee, 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 Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract
 with the Obligee 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 Obligee the difference not to exceed the penalty
 hereof between the amount specified in said bid and such larger amount for which the Obligee 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)	 _____ (Principal)	Purvis, Gray & Company, LLP _____ (Seal)
 _____ (Witness)	 _____ (Surety)	International Fidelity Insurance Company _____ (Seal)
		Josh Stodart, Attorney-in-Fact _____ (Title)

POWER OF ATTORNEY
INTERNATIONAL FIDELITY INSURANCE COMPANY
ALLEGHENY CASUALTY COMPANY

Bond # Bid Bond

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

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



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.Staefe@myoneclay.net

EXHIBIT A

BOARD MEMBERS:

Janice Kerekes
District 1
Carol Studdard
District 2
Tina Bullock
District 3
Mary Bolla
District 4
Ashley Gilhousen
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: _____
(Print)

SIGNATURE: _____

NAME & TITLE: _____
(Print)

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

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.**

General Information about District Schools:

The District and its governing board were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The District is an independent taxing and reporting entity managed, controlled, operated, administered, and supervised by the District school officials in accordance with Chapter 1001, Florida Statutes. The Board consists of the five elected officials responsible for the adoption of policies, which govern the operation of District public schools. The Superintendent of Schools is responsible for the administration and management of the schools within the applicable parameters of state laws, State Board of Education Rules, and School Board policies. The Superintendent is also specifically delegated the responsibility of maintaining uniform system of records and accounts in the District by Section 1010.01, Florida Statutes, and as prescribed by the State Board of Education.

The District is coterminous with Clay County, which covers 643.69 square miles. The annual budget for the District for fiscal year 2018-2019 totals \$364,134,600.98, including an Operating budget of \$290,726,312.97, Federal Awards of \$15,574,039.65, a Food Service budget of \$17,386,152.70, a Debt Service budget of \$5,450,828.10, a Trust Fund budget of \$0, an Internal Service budget of \$2,446,610.00 and a Capital Projects budget of \$32,550,657.56. The District operates 44 Schools, including 27 Elementary schools, 6 middle schools, 6 high schools, 1 combination school (7-12), 1 alternative school, and 2 Department of Juvenile Justice (DJJ) schools. The District also operates the Florida Youth Challenge Academy (grade 12 only – a joint endeavor between the Department of Defense and the Department of Education) plus Adult and Community Education and Clay Virtual Academy. In addition, the District sponsors 3 charter schools. The charter schools have separate audits and are not included as a part of this RFP. However, the charter schools are discretely presented component units and are included in the District's Superintendent's Annual Financial Report. The total full time enrollment of public school students is approximately 37,520 FTE. Growth is projected to continue in the future at an average of 1% per year for the next 5 years.

The total value of funds through the internal activities accounts is in excess of \$8,800,000 each fiscal year which begins on July 1. A copy of the audit report for fiscal year 2016-2017 and a copy of the District's Annual Financial Report (AFR) for 2017-2018 are available for review online at the District's website under the Business Affairs Department. Information regarding the school internal activities accounts is available from the Assistant Superintendent of Business Affairs.

Proposers are encouraged to thoroughly review the information contained therein in order to become familiar with the District and its operations. The District currently is in transition between TERMS and Business Plus. It is anticipated that the District will be fully utilizing BusinessPlus during the 2018-2019 fiscal year for budgeting, accounting, payroll, accounts payable, warehouse inventory, assets management, purchasing and human resources.

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS**THE SERVICES:**

- 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.**

The Annual examinations by the Contractor shall include, but not be limited to, the following:

1. Financial Audit (District and Internal Accounts) – In those years in which the Financial Audit is not performed by the Auditor General, the Contractor shall perform a financial Audit in accordance with generally accepted auditing standards, government auditing standards, Federal OMB Circular A-133 (including necessary filings) and Florida Statutes. The primary purpose of the audit is to express an opinion on the financial statements of the District. The examination and procedures related hereto contemplate the review of an AFR if and when it is prepared by the District. The audit procedures used should be sufficient to enable the Contractor to express an opinion on the fairness with which the financial statements present the financial position of the District and the results of its operations and the cash flows of its proprietary fund types in accordance with generally accepted accounting principles. The purpose of the audit of the School Internal Activities Accounts is to express an opinion on the financial position of the Internal Activities Accounts. In addition, such procedures should be adequate to determine whether the operations of the District were properly conducted in accordance with legal and regulatory requirements The scope of the audit is to include but are not limited to:
 - a. The requirements of the State Board of Education Rule 6A-1.087, Florida Administrative code.
 - b. Compliance with applicable Florida Statutes including but not limited to Florida Statute 218.39.
 - c. Compliance with Financial and Program Cost Accounting and Reporting for Florida Schools (the Red Book), issued by the State of Florida Department of Education.
 - d. Compliance with District Rules, specifically Policy.
 - e. Compliance with the District's Internal Accounts Procedures Manual.
 - f. Test of the accounting records and such other auditing procedures as considered necessary under the circumstances.
 - g. The Provision of the Single Audit Act of 1996 and the provisions of the United States OMB Circular A-133 (District audit only)
 - h. Rules of the Auditor General.

Question 1:

Does the District prepare (or have any intention to prepare) a CAFR during the term of the contract?

Answer:

Not at this time.

Question 2:

What dates were the audits issued by the auditors for the last 3 years (both internal accounts and District)?

Answer:

District – March 9, 2018, February 10, 2017, and March 24, 2016

Question 3:

Were there any additional services provided by the auditor over the last 3 years and if so, can you please provide a brief overview of the services and associated fees?

Answer:

During the summer of 2018, the auditor provided assistance with preparing the AFR for FYE 6-30-2018 (specifically preparing the Notes to the Financial Statements). The associated fees were \$4,474.

Question 4:

What has the District budgeted for the audit services in the current budget?

What is the amount budgeted for the fiscal year end 2019 engagement?

Answer:

For the 2018-19 fiscal year, \$0 has been budgeted for auditing of the district, since the Florida Auditor General is performing the audit of the FYE 6-30-2018 at no charge to the district. \$85,000 is normally budgeted for the audit of the district. For FY 2018-19, \$17,000 was budgeted for auditing of the internal accounts.

Question 5:

Is the District's current auditor eligible to propose?

Answer:

Yes

Question 6:

Will the auditor be responsible for compilation/preparation of either the District-wide financial statements or the internal accounts financial statement? If so, does the District maintain templates?

Who will prepare the District's financial statements, District staff or auditor?

Answer:

The district's financial statements will be prepared by district staff.

Question 7:

Approximately how many auditor generated journal entries are made each year?

How many audit adjustments does the District typically have each year?

Answer:

Five

Question 8:

Please detail any significant changes in the District's management over the last 3 years

Answer:

No significant changes

Question 9:

On page 15 of 27 of the RFP there is a reference to the internal accounts audit (at E.2.d.) that states "auditor shall issue individual audited financial reports presented as a consolidated end of year report of the district-wide internal activities accounts by...". However upon review of prior internal accounts audits, the auditor opined on the District's internal accounts (in total) and included in those financial statements supplemental schedules reflecting each individual school's activities which then roll up to

the totals reported for the internal accounts. Please clarify the District's request and if the presentation by the prior auditor is acceptable.

Answer:

The presentation by the prior auditor is acceptable.

Question 10:

The Scope of Services section of the RFP states that the District's fiscal year 2018 financial statements are available on the District's website under the Business Affairs Department. We cannot locate these on the District's website. Can you provide a direct link to the report or further advise how we can obtain it?

Answer:

The financial statements for FY 17-18 are now available on the District's website under the Business Affairs Department, in the Important Documents section, in the (Web) Financial Transparency folder.

Question 11:

Will the District select one firm for both the Internal Accounts and District audits or might the services be separately awarded?

Answer:

The District intends to select only one firm for both services.

Question 12:

For the internal accounts audit, would we need to visit each school or are records maintained centrally?

Under "The Services" section, A. 2. it is indicated that "An evaluation is to be made of the District and *each* schools internal controls..." (**emphasis added**). Does this mean that *each* school is to be visited and procedures are to be performed at each school, in relation to internal accounts?

Answer:

The auditing firm would need to visit each school selected for testing.

Question 13:

Section 2 of the Proposal Format section of the RFP requests a list of references. Given that section 4 also requests references from specific types of clients, what additional information would you like to see in Section 2?

On page 17 of the RFP, Proposal Format section, Section 2 part (b) request a list of references: name, title, address, email address, phone and fax numbers and also Section 4 request references. Is this a duplicate request in section 2 and section 4?

Answer:

Yes, it is a duplicate request.

Question 14:

What is the reason for considering a change in auditors? How long did the previous auditors serve the District?

Answer:

The final contract term for the current auditing firm is expiring, necessitating a new RFP. The current provider has been in place since June of 2011.

Question 15:

When going through the auditor selection process, what are the most important attributes you are looking for and what was the primary reason for the selection of the current auditors?

- a. What qualifications/characteristics did the District appreciate the most about their current auditors or look for the future auditors?
- b. For what areas does the District see as an opportunity for improvement for future audit engagements?

Answer:

Qualifications appreciated most:

- (1) Ability to keep the accounting staff informed and updated regarding recently issued GASB standards, and other changes impacting financial reporting.
- (2) Auditors who have many years of experience auditing local governments and school boards similar in size to Clay County.
- (3) A CPA firm that allows district staff to build relationships with key personnel at the firm (i.e., is not always changing the partner and audit staff assigned to audit our district).

(4) A CPA firm that is quick to respond when district staff calls with questions.

Areas we see opportunity for improvement:

- (1) Price for services
- (2) More flexibility when scheduling fieldwork

Question 16:

What was the typical audit engagement time line, duration and staffing levels (e.g., number and level, such as partner, manager, senior, staff, etc.) for the fiscal year 2018 engagement, specifically for:

- a. Interim fieldwork prior to fiscal year end, if applicable?
- b. Final or substantive fieldwork subsequent to fiscal year end?
- c. Approximately how many hours were auditor in the field?

Answer:

Interim fieldwork would begin on-site during May. Substantive fieldwork would take place during October. Final audit report released by February.

Question 17:

When will the final trial balance and audit support schedules be available for auditors for planning purposes?

Answer:

Middle to end of September.

Question 18:

What were the fees paid for the audits for the last 3 years (both internal accounts and District)?

How much did the District pay for audit fees for the financial and single audits for the past five years?

a. Were there increases to the originally agreed-upon fees for out of scope work of additional billings? If yes, how much were the increases and what was the reason for the increases?

Answer:

Last five years: \$81,769, \$15,124, \$73,667, \$68,389.50, \$20,345 (additional AFR preparation fees of \$4,474).

The fees decreased.

Question 19:

What management and accounting systems does the District use, e.g., cash collections, data management, financial, assets, financial reporting, etc.?

Answer:

The District uses BusinessPlus ERP system (Power School product). For Internal Accounts, the District uses EPES.

Question 20:

Who are the current members of the District's Audit Committee and who will serve on the selection committee?

Answer:

There is no separate Selection Committee for this RFP. The Audit Committee, as stated in RFP will review and recommend selection to the School Board. The Audit Committee will consist of one board member, three members from Business Affairs, and one member from Purchasing.

Question 21:

Do you currently (fiscal year ended 2018) use a DBE/SBE firm? If so, what is the name of that firm and what percentage of the audit were they responsible for?

Answer:

No.

Question 22:

Under "The Services" section, A. it is indicated that the term shall end "after the completion and submission of the audit report for the fiscal year ending June 30, 2024," which would be 6 years, however other areas indicate a 5 year term beginning June 2019 and the fee page only goes through 2023. What are the fiscal year-ends that are to be included in the proposal?

Answer:

The term of this contract will be five years. The Fee Schedule (Attachment 8 on pg. 26 of the RFP) is correct. See Addendum 1 for the revised pages 10 and 11 of the RFP.

Question 23:

Does the District anticipate any significant changes in program, processes, or personnel, other than the conversion to BusinessPlus, during the 2019 or the 2020 audit periods?

Answer:

Processes may change for internal accounts audits beginning the 2018-2019 fiscal year. However, specifics have not been determined.

Question 24:

Will the District be changing the management and monitoring of school internal accounts as performed at the District level, from the current structure of one individual providing both the training, monitoring and internal auditing of internal accounts?

Answer:

Management and monitoring of school internal accounts may change for internal accounts audits beginning the 2018-2019 fiscal year. However, specifics have not been determined.

Question 25:

Under "The Services" section, E. 2. d. it is indicated that a separate report is to be issued each year for the district-wide internal activities by October 31st. When will the District be finished with their consolidation reports and internal monitoring procedures related to Internal Activities for the period being audited, so that the auditor may begin performing their required year-end audit procedures related to internal activities?

Answer:

The separate report issued each year for district-wide internal activities is a financial report consolidating all district schools into one combined statement. However, the District audit report in its final form is due no later than March 1st (including internal account activities).

Question 26:

Under "The Services" section, A. 4. it is indicated that an Exit conference is to be held with *each* school's Principal or their designee and the Supervisor of Internal Accounts. Will this require a second visit in person to each school or can the Exit conference be conducted remotely via electronic resources or by telephone? Is an Exit conference required for each school or only when significant findings arise?

Answer:

The exit conference may be conducted remotely via electronic resources or by telephone. Exit conferences are required even if no significant findings.



SUBMIT RFP TO:

**SCHOOL BOARD OF CLAY COUNTY
PURCHASING DEPARTMENT**

**800 Center Street
Green Cove Springs, Florida 32043**

REQUEST 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	"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	<hr/> AUTHORIZED SIGNATURE (MANUAL) <hr/> AUTHORIZED SIGNATURE (TYPED or PRINTED) <hr/> TITLE	
CITY-STATE-ZIP		
TELEPHONE NUMBER: ()		
FAX NUMBER: ()		
EMAIL ADDRESS:		
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 <input checked="" type="checkbox"/> REQUEST FOR PROPOSAL ACKNOWLEDGEMENT FORM (Page 1) <input checked="" type="checkbox"/> SPECIAL CONDITIONS (Page 9) <input checked="" type="checkbox"/> DISCLOSURE OF POTENTIAL CONFLICT OF INTEREST (Page 19) <input checked="" type="checkbox"/> CERTIFICATION REGARDING NON-DISCRIMINATING (Page 20) <input checked="" type="checkbox"/> CERTIFICATION REGARDING LOBBYING (Page 21) <input checked="" type="checkbox"/> CERTIFICATION REGARDING DEBARMENT, SUSPENSION (Page 22) <input checked="" type="checkbox"/> DRUG-FREE WORKPLACE CERTIFICATION (Page 23) <input checked="" type="checkbox"/> BIDDER'S STATEMENT PRINCIPAL PLACE BUSINESS (Page 24) <input checked="" type="checkbox"/> FEE SCHEDULE (Page 27)	SUBMITTAL REQUIRED CHECKLIST: Documents submitted with RFP. <input checked="" type="checkbox"/> APPLICANT STATEMENT-BACKGROUND INFORMATION (Page 25) <input checked="" type="checkbox"/> FEE SCHEDULE (Page 26-27) <input checked="" type="checkbox"/> PROPOSAL BOND (Page 7-8)	

GENERAL CONDITIONS

SEALED RFP REQUIREMENTS: Unless otherwise specified, bidders shall use the form(s) furnished by the Purchasing Department, of the School Board of Clay County, Florida ("SBCC" or "District") and enter information only in the spaces where a response is requested. Any modifications or alterations to the original RFP documents by the bidder, whether intentional or otherwise, may constitute grounds for rejection of a RFP. Bidders may use an attachment as an addendum to the RFP if sufficient space is not available on the original form for the bidder to enter a complete response. For purpose of evaluation, the bidder shall indicate any and all variances from specifications, terms, and/or conditions regardless of how slight. If variations are not stated in the RFP, it shall be assumed that the product or service fully complies with the specifications, terms, and conditions herein.

BIDDER'S RESPONSIBILITY: It is the responsibility of the Bidder to be certain that all numbered pages of the RFP and all attachments thereto are received and all Addendum released are received prior to submitting a RFP without regard to how a copy of this RFP was obtained. All RFPs are subject to the conditions specified herein, on the attached RFP documents, and on any Addenda issued thereto.

RFP SUBMITTED: Completed RFP must be submitted in a sealed envelope with RFP number and name clearly typed or written on the front of the envelope. **RFPs must be time stamped in SBCC Purchasing Department on or before Due Date and Time listed on Acknowledgement Form. The address for RFP submittal, including hand delivery and overnight courier delivery, is indicated as: 800 Center Street, Green Cove Springs, Florida 32043.** RFPs submitted by telegraphic, email, or facsimile transmission shall not be accepted. The Bidder is fully and completely responsible for the payment of all delivery costs associated with the delivery of their RFP or related material. Procurement and Warehousing Services shall not accept delivery of any RFP or related material requiring SBCC to pay for any portion of the delivery cost or the complete delivery cost.

EXECUTION OF RFP: RFP shall contain a manual signature of an authorized representative, officer or employee having authority to legally bind the company or firm in the space provided above. All RFPs must be completed in ink or typewritten. Use of erasable ink is not permitted.

If a price correction is necessary, draw a single line through the entered figure and enter the corrected figure or use an opaque correction fluid. All price corrections must be initialed by the person signing the RFP even when using opaque correction fluid. SBCC reserves the right to reject any RFP or RFP item completed in pencil or any RFP that contains illegible entries or price corrections not initialed.

PRICES QUOTED: Deduct discounts and quote firm net prices. Give both unit price and extended total. Prices must be stated in units to quantity specified in the RFP specification. In case of discrepancy in computing the amount of the RFP, the **Unit Price** quoted shall govern. Each item must be RFP separately and no attempt is to be made to tie any item or items in with any other item or items. All prices quoted shall be F.O.B. destination and freight prepaid (Bidder pays and bears freight charges). Awardee owns goods in transit and files any claims. Bidder is requested to offer a cash discount for prompt invoice payment, however such discounts shall not be considered in determining the lowest net cost for RFP evaluation purposes. Discount time shall be computed from the date of satisfactory delivery at place of acceptance or from receipt of correct invoice at the SBCC Accounts Payable Department, whichever is later. *Cash or quantity discounts offered shall not be a consideration in determination of award of RFP(s).*

TAXES: SBCC does not pay Federal Excise and State taxes. The applicable tax exemption number is shown on the Purchase Order.

MISTAKES: Bidders are expected to examine the specifications, delivery schedules, RFP prices and extensions, and all instructions pertaining to supplies and services. Failure to do so shall be at Bidder's risk.

CONDITION AND PACKAGING: It is understood and agreed that any item offered or shipped as a result of this RFP shall be new (current production model at the time of this RFP) unless otherwise specified. All containers shall be suitable for storage or shipment and all prices shall include standard commercial packaging.

SUBSTITUTIONS: SBCC *SHALL NOT* accept substitute shipments of any kind. Awardees are expected to furnish the brand quoted in their RFP once awarded by SBCC. Any substitute shipments shall be returned at the Awardee's expense.

MANUFACTURER'S NAMES AND APPROVED EQUIVALENTS: Any manufacturer's names, trade names, brand names, information, and/or catalog numbers listed in a specification are for information and not intended to limit competition. The bidder may offer any brand for which he is an authorized representative, which meets or exceeds the specification for any item(s). If RFPs are based on equivalent products, indicate the manufacturer's name and product number on the RFP form. Bidder shall submit cuts, sketches, and descriptive literature and/or complete specifications with their RFP. Reference to literature submitted with a previous RFP shall not satisfy this provision. The bidder shall also explain in detail the reason(s) why the proposed equivalent meets the specifications and should not be considered an exception thereto. The SBCC reserves the right to determine acceptance of item(s) as an approved equivalent. RFPs that do not comply with these requirements are subject to rejection. RFPs lacking any written indication of intent to RFP an alternate brand shall be received and considered in complete

compliance with the specifications as listed on the RFP form. The Purchasing Department is to be notified of any proposed changes in (a) materials used, (b) manufacturing process, or (c) construction. However, changes shall not be binding upon the SBCC unless evidenced by a Change Notice issued and signed by authorized SBCC representative.

SAMPLES: Samples of items, when required, must be furnished free of expense within five (5) working days of request unless otherwise stated and, if not destroyed, will, upon request, be returned at the Bidder's expense. Bidders shall be responsible for the removal of all samples furnished within 30 days after RFP opening. All samples shall be disposed of after 30 days. Each individual sample must be labeled with Bidder's name, RFP number and item number. Failure of Bidder to either deliver required samples or to clearly identify samples as indicated may be reason for rejection of the RFP item. Unless otherwise indicated, samples should be delivered to SBCC Purchasing Department, 800 Center Street, Green Cove Springs, FL 32043.

DELIVERY: All deliveries shall be F.O.B. indicated destination, freight fully prepaid. Title to the goods shall pass to SBCC upon receipt and acceptance at the destination unless indicated otherwise herein. Until acceptance, the vendor retains the sole insurable interest in the goods. The SBCC shall not accept collect freight charges. Time of delivery is an important consideration for the SBCC in making the award. The SBCC reserves the right to cancel any order, or any part thereof, without obligation if delivery is not made within the time specified. Any delivery made after cancellation of the order shall be returned at the vendor's expense. Delivery shall be within the normal working hours of the user, Monday through Friday, excluding state holidays and days during which SBCC administration is closed.

AWARDS: In the best interest of the SBCC, the SBCC reserves the right to: 1) withdraw this RFP at any time prior to the time and date specified for the RFP opening; 2) make award(s) by individual item, group of items, all or none or a combination thereof with one or more suppliers; 3) to acquire additional quantities at prices quoted on this RFP unless additional quantities are not acceptable, in which case, the RFP sheets must be noted "RFP IS FOR SPECIFIED QUANTITY ONLY."; 4) to reject any and all RFPs or waive any minor irregularity or technicality in RFPs received; and 5) when it is determined there is no competition to the lowest responsible bidder, evaluation of other RFPs are not required. Bidders are cautioned to make no assumptions unless their RFP has been evaluated as being responsive. Upon award of this RFP, the successful bidder shall be notified of the award configuration in writing by the Purchasing Department. The bidder who is awarded this contract resulting from this RFP is cautioned not to provide goods and services to any SBCC site or to any SBCC employee prior to receiving a purchase order issued by the SBCC Purchasing Department. Notification of award is not to be construed as authorization to provide goods or services. The SBCC is not obligated to pay invoices for the provision of goods or services for which the SBCC Purchasing Department has not issued a purchase order, or invoices resulting from purchase order changes not authorized by the SBCC. All awards made as a result of this RFP shall conform to applicable Florida Statutes and shall be governed by the laws of the State of Florida, and must have venue established in the state court located in Clay County, Florida.

RFP OPENING: All RFPs shall be received no later than the date and time specified on the document. All RFPs received after that time shall not be considered. It is the bidder's responsibility to assure that their RFP is delivered at the proper time and place of the RFP opening. RFPs, which for any reason are not so delivered, shall not be considered. The public opening shall acknowledge receipt of the RFPs only, details concerning pricing or the offering may not be announced. All RFPs submitted shall become public record in accordance with F.S. 119.071. RFP files may be examined during normal working hours by appointment.

PROPRIETARY INFORMATION: Pursuant to Chapter 119, Florida Statutes, RFPs received as a result of this RFP shall not become public record until thirty (30) days after the date of opening or until posting of the recommendation for award, whichever occurs first. Thereafter, all RFP documents or other materials submitted by all Bidders in response to this RFP shall be open for inspection by any person and in accordance with Chapter 119, Florida Statutes. To the extent a Bidder asserts any portion of its RFP is confidential and exempt, long with specific citations of the Florida Statutes establishing the confidentiality or exemption. Failure to identify the portions of the RFP claimed to be exempt or the specific statutory authority establishing the exemption shall be deemed a waiver by the Bidder that any unidentified portion of the RFP is confidential or exempt from disclosure under Chapter 119, Florida Statutes.

PUBLIC RECORDS REQUEST: All public records requests shall be administered by the District Records Office at 900 Walnut Street, Green Cove Springs, Florida 32043, phone 904.336-6500, or by email at: PRR@myoneclay.net The Public Records Request Procedure form is available online at <https://www.oneclay.net/domain/5052>

INSPECTION, ACCEPTANCE & TITLE: Inspection and acceptance shall be at destination unless otherwise provided. Title to/ or risk of loss or damage to all items shall be the responsibility of the Awardee until acceptance by the buyer unless loss or damage resulting from negligence by the buyer. If the materials or services supplied to SBCC are found to be defective or not conform to specifications, SBCC reserves the right to cancel the order upon written notice to the seller and return product at Awardee's expense.

GENERAL CONDITIONS

PAYMENT AND INVOICING: Contractor shall be paid in accordance with the Florida Prompt Payment Act, Florida Statutes Chapter 218, upon submission of invoices to the SBCC at the prices stipulated on the contract at the time the order is placed, less deductions if any, after delivery and acceptance of goods in accordance with the Florida Prompt Payment Act. An original invoice referencing a SBCC purchase order number shall be submitted for payment to SBCC Accounts Payable Department, 814 Walnut Street, Green Cove Springs, FL 32043. Failure to follow these instructions may result in delay in processing invoices for payment.

INSURANCE / LICENSES / PERMITS: Bidder, by virtue of submitting a RFP, shall be in full compliance with LIABILITY INSURANCE, LICENSES AND PERMITS as specified herein. Bidder shall take special notice that SBCC shall be named as an additional insured under the General Liability policy including Products Liability.

The insurance policies shall be issued by companies qualified to do business in the State of Florida. The insurance companies must be rated at least A- by AM Best. All policies must remain in effect during the performance of the contract.

Where Awardees are required to enter or go onto SBCC property to deliver materials or perform work or services as a result of a RFP award, the Awardee agrees to The Hold Harmless Agreement stated herein and shall assume the full duty obligation and expense of obtaining all necessary licenses, permits and insurance. The Awardee shall be liable for any damages or loss to SBCC occasioned by negligence of the Awardee (or agent) or any person the Awardee has designated in the completion of the Contract as a result of their RFP.

RFP BONDS / PERFORMANCE BONDS: RFP bonds, when required, shall be submitted with the RFP in the amount specified in Special Conditions. RFP bonds shall be returned to non-Awardees. After acceptance of RFP, SBCC shall notify the Awardee to submit a performance bond and certificate of insurance in the amount specified in Special Conditions. Upon receipt of the performance bond, the RFP bond shall be returned to the Awardee.

LICENSES, CERTIFICATIONS AND REGISTRATIONS: As of the RFP Opening Date, Bidder must have all Licenses, Certifications and Registrations required when performing the services as described herein, in order for RFP to be considered a responsive and responsible RFP. Licenses, Certifications and Registrations required for this RFP shall be as required by Chapter 489, Florida Statutes, as currently enacted or as amended from time to time; by the State Requirements for Educational Facilities (SREF), latest version; and by SBCC. Bidder must submit a copy of all its current Licenses, Certifications and Registrations required as described herein, either with its RFP or within 24 hours upon request by SBCC.

An Awardee who has any License, Certification or Registration either suspended, revoked or expired after the date of the RFP Opening, shall provide notice to the Supervisor of Purchasing within five working days of such suspension, revocation or expiration. However, such suspension, revocation or expiration after the date of the RFP Opening shall not relieve the Awardee of its responsibilities under this RFP.

PATENTS & ROYALTIES: The Awardee, without exception, shall indemnify and save harmless SBCC and its employees from liability of any nature or kind, including cost and expenses for any copyrighted, patented, or unpatented invention, process, or article manufactured or used in the performance of the contract, including its use by SBCC. If the Awardee uses any design, device, or materials covered by letters, patent, or copyright, it is mutually understood and agreed without exception that the RFP prices shall include all royalties or cost arising from the use of such design, device or materials in any way involved in the work.

SAFETY STANDARDS / OSHA / MSDS: The Awardee warrants that the product supplied to SBCC shall conform in all respects to the standards set forth in the Occupational Safety and Health Act (OSHA), as amended, and the failure to comply with this condition shall be considered as a breach of contract. The bidder further certifies that if they are the successful bidder and delivered product is subsequently found to be deficient pursuant to any OSHA requirement in effect on the date of delivery, all costs necessary to bring the material, equipment, etc. into compliance with aforementioned requirements shall be borne solely by the bidder. The Manufacturer, Importer, or Distributor of a toxic substance shall provide all Material Safety Data Sheets (MSDS) with their RFP. (See Florida's Right-To-Know Law, Chapter 442, Florida Statutes.)

ASBESTOS / FORMALDEHYDE / LEAD-FREE: All building materials, pressed boards, and furniture supplied to SBCC shall be 100% asbestos free. It is desirable that all building materials, pressed boards and furniture supplied to SBCC also be 100% formaldehyde free. Bidder, by virtue of bidding, certifies by signing RFP that, if awarded this RFP, only building materials, pressed boards, and/or furniture that is 100% asbestos free shall be supplied. All material supplied to SBCC must be 100% lead free. Bidder, by virtue of signing RFP, certifies that only materials or equipment that is 100% lead free shall be supplied to SBCC.

CONTRACT WORK HOURS & SAFETY STANDARDS ACT: (34 CFR 80.36(i)(6)): All vendors, contractors and subcontractors shall comply with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330) as supplemented by Department of Labor regulations (29 CFR part 5). Applies to all construction contracts

awarded by the district and subgrantees in excess of \$2000, and in excess of \$2500 for other contracts which involve the employment of mechanics or laborers).

TOXIC SUBSTANCES IN CONSTRUCTION, REPAIR OR MAINTENANCE OF EDUCATIONAL FACILITIES: (Fla. Statute 1013-49: (1) All toxic substances enumerated in the Florida Substance List that are to be used in the construction, repair or maintenance of educational facilities have restricted usage provisions. (2) Before any such substance may be used the contractor shall notify the SBCC Superintendent or the SBCC Project Manager/Supervisor in writing at least three (3) working days prior to using the substance. The notification shall contain: (a) The name of the substance to be used; (b) Where the substance is to be used; and (c) When the substance is to be used. A copy of a material safety data sheet shall be attached to the notification for each such substance.

GOVERNMENTAL RESTRICTIONS: In the event any governmental restrictions may be imposed which would necessitate alteration of the material, quality, workmanship or performance of the items offered on this proposal prior to their delivery, it shall be the responsibility of the supplier to notify the Purchasing Department in writing at once indicating in their submittal the specific regulation that required an alteration. The SBCC reserves the right to accept any such alteration, including any price adjustments occasioned thereby, or to cancel the contract at no expense to the SBCC.

FACILITIES: SBCC reserves the right to inspect the Awardee's facilities at any time with prior notice. RFPs shall be considered only from firms which are regularly engaged in the business of providing the goods and/or services as described in this RFP, have a record of performance for a reasonable period of time; have sufficient financial support equipment and organization to ensure that they can satisfactorily execute the services if awarded a contract under the terms and conditions herein stated. The term "equipment and organization" as used herein shall be construed to mean a fully equipped and well-established company in line with best business practices in the industry and as determined in discretion by the proper authorities of the SBCC. SBCC may use the information obtained from this in determining whether Bidder is a responsible Bidder.

SPECIAL CONDITIONS: The Superintendent or Designee has the authority to issue Special Conditions and Specifications as required for individual RFPs. Any and all Special Conditions that may vary from General Conditions shall have precedence.

DISPUTES: In the event of a conflict between the documents, the order of priority of the documents shall be as follows:

Addenda released for this RFP, with the latest Addendum taking precedence, then;

The RFP; then

Bidder's submitted RFP.

In case of any other doubt or difference of opinion, the decision of SBCC shall be final and binding on both parties.

EXPENDITURE: No guarantee is given or implied as to any sums payable or the quantity or scope of any award under this RFP. SBCC is not obligated to place any order for goods/services as a result of this award. Order placement shall be based upon the needs and best interest of SBCC.

EXTENSION: In addition to any extension options contained herein, SBCC is granted the right to extend any award resulting from this RFP for the period of time necessary for SBCC to release, award and implement a replacement RFP for the goods, products and/or services provided through this RFP. Such extension shall be upon the same prices, terms and conditions as existing at the time of SBCC's exercise of this extension right. The period of any extension under this provision shall not be for a period in excess of six months from (a) the termination date of a contract entered into as a result of this RFP or (b) the termination date under any applicable period of extension under a contract entered into as a result of this RFP.

ASSIGNMENT: Neither any award of this RFP nor any interest in any award of this RFP may be assigned, transferred or encumbered by any party without the prior written consent from SBCC. There shall be no partial assignments of this RFP including, without limitation, the partial assignment of any right to receive payments from SBCC. 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 SBCC. The successful vendors have the sole and exclusive responsibility for furnishing services in accordance with this contract. The successful vendor obligations cannot be delegated.

PURCHASE AGREEMENT: This RFP and the corresponding Purchase Orders shall constitute the complete agreement. SBCC shall not accept proposed terms and conditions that are different than those contained in this Invitation to RFP, including pre-printed text contained on catalogs, price lists, other descriptive information submitted or any other materials. By virtue of submitting a RFP, Awardee agrees to not submit to any SBCC employee, for signature, any document that contains terms and conditions that are different than those contained herein and that in the event any document containing any term or condition that differs from those contained herein is executed, said document shall not be binding on SBCC.

FISCAL NON-APPROPRIATIONS CLAUSE: In the event sufficient budgeted funds are not available for a new fiscal period, the purchasing department shall notify the vendor of

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such an occurrence and the RFP and any resulting contract shall terminate on the last day of the current fiscal period without penalty or expense to the SBCC.

TIED RFP: In the event of tied or identical RFPs, preference shall be given to the RFP which certifies that a drug-free workplace has been implemented in accordance with Section 287.087 F.S. If all tied RFPs have a drug-free workplace program certification, then preference shall be given to the bidder whose business is physically located in Clay County, Florida. If neither vendor is located in Clay County, Florida then preference shall be given to the bidder whose business is physically located in the State of Florida. If more than one tied bidder is located in Clay County, Florida or if no tied bidder or more than one tied bidder is located in the State of Florida, the award of the tied RFP shall be decided by the flip of a coin in the presence of witnesses. The coin flip shall be administered by the Supervisor of Purchasing who shall designate the calling of heads or tails.

LOBBY: Bidders are hereby advised that they shall not lobby with any School District personnel or SBCC Members regarding this RFP. All oral or written inquiries shall be directed through the Purchasing Department. Lobbying is defined as any action taken by an individual, firm, association, joint venture, partnership, syndicate, corporation, and all other groups who seek to influence the governmental decision of a Board Member or School District Personnel on the award of this contract. Any bidder or any individuals that lobby on behalf of a bidder shall result in the rejection/disqualification of said RFP.

ETHICS: All bidders shall comply with the requirements of law regarding ethics as set forth in Chapter 112, Florida Statutes, and rules promulgated by the Florida Commission of Ethics.

ACCESS TO RECORDS: (34 CFR 80.36 (i)(10)): All vendors, contracts and subcontractors shall give access to the SBCC, the appropriate Federal agency, the Comptroller General of the United States, or any of their duly authorized representative to any books, documents, papers, and records of the vendor which are directly pertinent to this specific RFP/contract for the purpose of making audit, examination, excerpts and transcriptions.

RECORDS RETENTION: (34 CFR 80.36(i)(11)): All vendors, contractors and subcontractors shall retain all records pertaining to this RFP/contract for three (3) years after SBCC makes final payment and all other pending matters closed.

CLEAR AIR ACT (34 CFR 80.36(i)(12)): All vendors, contractors and subcontractors shall comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 11857 (h)), section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 15). (Applies to contract, subcontracts and subgrants of amounts in excess of \$100,000).

ENERGY EFFICIENCY (34 CFR 80.36(i)(13)): All vendors, contractors and subcontractors shall comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (pub. L. 94-163, 89 Stat.871).

EQUAL EMPLOYMENT OPPORTUNITY (34 CFR 80.36(i)(3)): All vendors, contractors and subcontractors shall comply with Executive Order 11246 of September 24, 1965, entitled "Equal Employment Opportunity" as amended by Executive Order 11375 of October 13, 1967, and as supplemented in Department of Labor regulations (41 CFR chapter 60). (Applied to all construction contracts awarded in excess of \$10,000 by the district and their contractors or subgrantees).

COPELAND "ANTI-KICKBACK" ACT (34 CFR 80.36(i)(4)): All vendors, contractors and subcontractors shall comply with the Copeland "Anti-Kickback" Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFT part 3). (Applies to all contracts and subgrants for construction or repair).

DAVIS-BACON ACT (34 CFR 80.36(i)(5)): All vendors, contractors and subcontractors shall comply with the Davis-Bacon Act (40 U.S.C. 276a to 276a-7) as supplemented by Department of Labor regulations (29 CFR part 5). (Construction contracts in excess of \$2000 awarded by grantees and sub-grantees when required by Federal grant program legislation). (Applies to construction contracts in excess of \$2000 awarded by the district and subgrantees when required by Federal grant program legislation).

SCRUTINIZED COMPANIES WITH ACTIVITIES IN SUDAN LIST OR SCRUTINIZED COMPANIES WITH ACTIVITIES IN THE IRAN: By submitting a RFP any Company/Contractor/Vendor certifies that it is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran petroleum Energy Sector List. In the event that it is subsequently determined that the Company/Contractor/Vendor submitted a false certification any contract resulting from this RFP may be immediately terminated in accordance with s.287.135 Florida Statute.

SERVICE AND WARRANTY: Unless otherwise specified, the bidder shall define any warranty service and replacements that shall be provided during and subsequent to this contract. Bidders shall explain on an attached sheet to what extent warranty and service facilities are provided. All materials and/or services furnished under this RFP shall be warranted by the vendor/distributor/manufacturer to be free from defects and fit for the intended use. Unless otherwise requested, the items RFP shall be new and equal to or exceed specifications. The manufacturer's standard guarantee or warranty shall apply. During the guarantee or warranty period, the successful bidder shall repair and/or replace

any defects without cost to the SBCC with the understanding that all replacements shall carry the same guarantee or warranty as the original equipment. The successful bidder shall make any such repairs and/or replacements immediately upon receiving notice from the SBCC.

GOVERNING LAW: This RFP, any award(s) resulting from this RFP, and all transaction from this RFP shall be interpreted and construed in accordance with the laws of the State of Florida. Any protests arising from this RFP shall be subject to Section 120.57(3), Florida Statutes. Any disputes or controversies arising out of a contract award under this RFP shall be submitted to the jurisdiction of the state courts located in Clay County, Florida without regards to principles of conflicts of law.

PURCHASES BY OTHER GOVERNMENTAL AGENCIES (D.O.E. Regulation #6A1.012(5)): With the consent and agreement of successful bidder(s), purchases may be made under this RFP by other governmental agencies within the State of Florida. Such purchases shall be governed by same terms and conditions as stated herein with exception of venue of litigation of disputes which may be changed to include only the state courts in the county in which the governmental agency is located.

USE OF OTHER CONTRACTS: SBCC reserves the right to utilize any other SBCC contract, any State of Florida Contract, any contract awarded by any other city or county governmental agencies, other schools, other community college/state university system cooperative RFP agreement, or to directly negotiate/purchase per SBCC and/or Rule 6A-1.012, Florida Administration Code as currently enacted or as amended from time to time, in lieu of any offer received or award made as a result of this RFP if it is in its best interest to do so.

PURCHASING AGREEMENTS AND STATE TERM CONTRACTS: The purchasing agreements and state term contract available under s. 287.056 have been reviewed.

CONE OF SILENCE: Any Bidder, or lobbyist for a Bidder, is prohibited from having any communications (except as provided in this rule) concerning any solicitation for a competitive procurement with any School Board member, the Superintendent, any Evaluation Committee Member, or any other School District employee after SBCC Purchasing Department releases a solicitation to the General Public. All communications regarding this solicitation shall be directed to the designated SBCC representative. This "Cone of Silence" period shall go into effect and shall remain in effect from the time of release of the solicitation until the contract is awarded by SBCC. Further, any Awardee, its principals, or their lobbyists shall not offer campaign contributions to School Board Members or offer contributions to School Board Members for campaigns of other candidates for political office during the period in which the Awardee is attempting to sell goods or services to SBCC. This period of limitation of offering campaign contributions shall commence at the time of the "cone of silence" period for any solicitation for a competitive procurement as described by SBCC. **Any Bidder or lobbyist who violates this provision shall cause their RFP (or that of their principal) to be considered non-responsive and therefore be ineligible for award.**

NONCONFORMANCE TO CONTRACT CONDITIONS: Items offered may be tested for compliance with RFP conditions and specifications at any time. Items delivered, not conforming to RFP conditions or specifications, may be rejected and returned at Awardee's expense. Goods or services not delivered as per delivery date in RFP and/or Purchase Order may be rejected upon delivery and/or may be purchased on the open market. Any increase in cost may be charged against the Awardee. Any violation of these stipulations may also result in:

a) For a period of two years, any RFP submitted by Awardee shall not be considered and shall not be recommended for award.

b) All departments being advised not to do business with Awardee.

SEVERABILITY: In case of any one or more of the provisions contained in this RFP shall be for any reason be held to be invalid, illegal, unlawful, unenforceable or void in any respect, the invalidity, illegality, unenforceability or unlawful or void nature of that provision shall not affect any other provision and this RFP shall be considered as if such invalid.

JESSICA LUNSFORD ACT: In accordance with the Jessica Lunsford Act the bidder and all their employees, as required by law, shall undergo and pass a Level II fingerprinting and background check as required by F.S. 1012.465,467 or 468 and possess a SBCC fingerprinting clearance card prior to entry upon SBCC property. All costs associated with obtaining fingerprinting and background check shall be at no expense to the SBCC. To obtain information on when and how to obtain fingerprinting log on to the SBCC web site at oneclay.net/purchasing click on "Jessica Lunsford Act Information" or contact the Human Resources Division at (904) 336-6716.

BIDDER'S EMPLOYEE RESPONSIBILITY: All employees and/or sub-contractors of the Contractor shall be considered to be at all times the sole employees and responsibility of Contractor under their sole direction and not an employee or agent of SBCC. The contractor shall supply competent employees and/or sub-contractors and the SBCC may require the Contractor to remove an employee and/or sub-contractor it deems careless, incompetent, insubordinate of otherwise objectionable and whose presence on SBCC property is not in the best interest of the SBCC. Contractors and all their employees shall be in accordance with Jessica Lunsford Act. Each employee and/or sub-contractor of contractor shall have and wear proper identification while on SBCC property and are

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required to sign in/out at main office or other designated place upon arrival and when leaving job site, if applicable. Workman using foul/abusive language or presenting an offensive appearance as determined by SBCC Representative(s) shall be asked to leave. Radios/other audio items are not to be used and Smoking is prohibited on SBCC property.

DISCRIMINATION: An entity or affiliate who has been placed on the discriminatory vendor list may not submit a RFP on a contract to provide goods or services to a public entity, may not submit a RFP on a contract with a public entity for the construction or repair of a public building or public work, may not submit RFPs on leases of real property to a public entity, may not award or perform work as a contractor, supplier, subcontractor, or consultant under contract with any public entity, and may not transact business with any public entity.

PROTESTING: Any actual or prospective bidder who disputes the reasonableness, or competitiveness of the terms and conditions / specifications of the invitation to RFP or contract award recommendation, shall file a written Notice of Protest with the Superintendent of Schools within 72 hours of the posting of RFP solicitation or posting of the RFP tabulation with recommendation and shall file a formal written protest within ten working days following the filing of Notice of Protest. Any person who files an action protesting this RFP pursuant to FS 120.57(3)(b), shall post with the purchasing department at the time of filing the formal written protest, a bond payable to the School Board of Clay County in an amount equal to 1 percent (1%) of the total estimated contract value, but not less than \$5000, which bond shall be conditioned upon the payment of all costs which may be adjudged against the protester in the administrative hearing in which the action is brought and in any subsequent appellate court proceeding. In lieu of a bond, a cashier's check, certified bank check, bank certified company check, money order or U.S. currency will be acceptable form of security. If, after completion of the administrative hearing process and any appellate court proceedings, the district prevails, it shall recover all costs and charges which shall be included in the final order of judgment, including charges made by the Division of Administrative Hearings, but excluding attorney's fees. Upon payment of such costs and charges by the protester, the protest security shall be returned. If the protester prevails, he or she shall recover from the district all costs and charges which shall be included in the final order of judgment, excluding attorney's fees. Failure to observe such timeliness shall constitute a waiver of proceedings and of right to protest as set forth in Chapter 120, Florida Statutes. RFP Tabulation / Recommendation of Award shall be posted online at oneclay.net/purchasing with the hard copy posted in the SBCC Purchasing Department at 800 Center Street, Green Cove Springs, Florida after the intended recommendation is announced on or about **April 1, 2019**. This tabulation shall remain posted for a minimum period of 96 hours. Section 3 b, Chapter 120.57, Florida Statutes, as currently enacted or as amended from time to time, states that "The formal written protest shall state with particularity the facts and law upon which the protest is based."

CONFIDENTIAL RECORDS: Notwithstanding any provision to the contrary within this Contract, any party contracting with SBCC under this Contract shall fully comply with the requirements of Sections 1002.22 and 1002.221, Florida Statutes; Family Educational Rights and Privacy Act (FERPA), and any other state or federal law or regulation regarding the confidentiality of student information and records. Each such party agrees, for itself, its officers, employees, agents, representatives, contractors or subcontractors, to fully indemnify and hold harmless SBCC and its officers and employees for any violation of this section, including, without limitation, defending SBCC and its officers and employees against any complaint, administrative or judicial proceeding, payment of any penalty imposed upon SBCC, or payment of any and all costs, damages, judgments or losses incurred by or imposed upon SBCC arising out of a breach of this covenant by the party, or an officer, employee, agent, representative, contractor, or sub-contractor of the party to the extent that the party or an officer, employee, agent, representative, contractor, or sub-contractor of the party shall either intentionally or negligently violate the provisions of this section or of Sections 1002.22 and/or 1002.221, Florida Statutes. Awardee agrees that it may create, receive from or on behalf of SBCC, or have access to, records or record systems that are subject to FERPA and/or HIPAA (collectively, the "Confidential Records"). Awardee represents, warrants, and agrees that it shall: (1) hold the Confidential Records in strict confidence and shall not use or disclose the Confidential Records except as (a) permitted or required by this Agreement, (b) required by law, or (c) otherwise authorized by the SBCC in writing; (2) safeguard the Confidential Records according to commercially reasonable administrative, physical and technical standards as required by law; and (3) continually monitor its operations and take any and all action necessary to assure that the Confidential Records are safeguarded in accordance with the terms of this Agreement. At the request of the SBCC, Awardee agrees to provide SBCC with a written summary of the procedures Awardee uses to safeguard the Confidential Records. A breach of these confidentiality requirements shall constitute grounds for the SBCC to terminate any Agreement with Awardee.

PUBLIC ENTITY CRIMES: Section 287.133(2)(a), Florida Statutes, as currently enacted or as amended from time to time, states that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a RFP on a contract to provide any goods or services to a public entity, may not submit a RFP on a contract with a public entity for the construction or repair of a public building or public work, may not submit RFPs on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 for CATEGORY TWO [currently \$25,000] for a period of 36 months from the date of being placed on the convicted vendor list.

CANCELLATION / TERMINATION: In the event, the awarded bidder violates any of the provisions of this RFP or fails to perform their obligation under this contract in a manner satisfactory to the SBCC as per specifications, the Supervisor of Purchasing shall give written notice to the vendor setting forth the deficiencies and unless the deficiencies are corrected within ten (10) days, recommendation shall be made to the SBCC for immediate cancellation of the contract. Failure of the vendor to correct deficiencies shall give the SBCC the right to cancel this contract, but failure by the SBCC to exercise this right, in any instance, shall not prevent the subsequent exercise of this right by the SBCC or prejudice its claim for damages resulting from such default, violations, breach of contract or other failures whether or not an expressed written agreement exists for the provision of such goods and/or service. Upon cancellation, hereunder the SBCC may pursue any and all legal remedies as provided herein and pursuant to the contract and by law. The SBCC reserves the right to terminate any contract resulting from this invitation at any time for cause, upon giving seven (7) days prior written notice to the other party. If said contract should be terminated for cause or convenience as provided herein, the SBCC shall be relieved of all obligations under said contract. The SBCC shall only be required to pay to the award bidder that amount of the contract actually satisfactorily performed to the date of termination and shall not be responsible for any consequential damage, future damages or damages caused by lost profits, inconvenience or overhead expense to the vendor. The SBCC may cancel the contract upon ninety (90) days written notice for reasons other than cause and vendor shall have no legal recourse or cause of action against the SBCC damages resulting from said cancellation.

INDEMNIFICATION: Notwithstanding any contrary contractual language, nothing in any agreement shall be construed or interpreted to increase the scope or dollar limit of the School's or School Board's liability beyond that which is set forth in 768.28 Fla. Stat. , or to otherwise waive School's or School Board's sovereign immunity, or to require School or School Board to indemnify the vendor or any other person, corporation or legal entity of any kind or nature whatsoever for injury or loss resulting from any acts other than the negligent acts of School or School Board or its agents or employees. Vendor shall, in addition to any other statutory or common law obligation to indemnify the School Board of Clay County, Florida, indemnify, defend and hold harmless the School Board of Clay County, Florida, its agents, officers, elected officials and employees against all claims, actions, liabilities, damages, losses, costs, fines punitive damages and expenses of any kind or nature whatsoever, including but not limited to attorney's fees and legal costs, brought against the School Board of Clay County, Florida, and/or its agents, officers, elected officials, employees and assigns, by any individual, corporation, consortium or any other legal person or entity, arising out of or caused by acts or omissions, negligence, recklessness, intentional wrongful misconduct, violations of laws, statutes, ordinances, government administration orders, rules or regulations of the contractor, contractor's employees, officers, agents, subcontractors, sub-subcontractors, material man or agents of any tier or their respective employees. This indemnification clause shall not be construed to require any indemnitor to indemnify the School Board of Clay County, Florida, for any negligence on the part of the School Board of Clay County, Florida, its agents or employees. The indemnification obligations hereunder shall not be limited to any limitation on the amount, type of damages, compensation, or benefits payable by or for the contractor or any subcontractor under workers' compensation acts, disability benefit acts, other employee benefits acts or any statutory bar. This indemnification/hold harmless provision shall survive the termination of any contract with the School Board of Clay County, Florida. Any and all special conditions and specifications attached hereto that vary from these General Conditions shall have precedence. The accompanying RFP constitute an offer from the bidder. If any or all parts of the RFP are accepted by the School Board of Clay County, an authorized representative of the Purchasing Department shall issue an officially signed Award Letter which shall then constitute the completed written agreement between the parties. The conditions of the Award Letter become a part of the written agreement between the parties.

SPECIAL CONDITIONS

The School Board of Clay County (SBCC or District) is seeking proposals for “**INDEPENDENT AUDITING SERVICES**”. This is a Request for Proposals (“RFP”) for an independent certified public accounting firm (the “Contractor”) to provide independent auditing services for the School Board of Clay County, Florida (the “District”) annual financial report and the internal activities accounts in accordance with Florida Statute 218.

Request for Proposal packages may be obtained from the SBCC Purchasing Department by calling 904-336-6737 or can be downloaded from the Purchasing Department Webpage oneclay.net/purchasing click on “Active Bids Folder”.

Qualified firms desiring to provide the required services must submit one (1) ORIGINAL hardcopy labeled as such on the cover, and five (5) copies, totaling six (6) proposal packages, submitted in a sealed package clearly marked on the outside: “**RFP 19-BA-125**” to SBCC Purchasing Department at 800 Center Street, Green Cove Springs, Florida 32043 before the time and date listed on RFP Acknowledgement Form.

It is the intent of the SBCC, if successful with contract negotiations, to enter into a written service contract per Florida Statute 218.391(7) for an initial five (5) year period with option to renew for up to three (3) one (1) year contract periods upon mutual agreement by all parties, in writing.

In accordance with F.S. 218.391, an Audit Committee shall review the proposals received in response to this RFP and make a recommendation to the Board for the selection of the contracted independent certified public accounting firm. The Audit Committee will consist of five (5) members. It is anticipated that, in performing its duties, the awarded Contractor shall have substantial interaction with the Audit Committee. This interaction shall include, but not be limited to, reviewing the scope of services, discussing the results of the audit, discussing the findings presented in the management letter issued by the Contractor and the responses of the Board administration thereto and other matters as determined by the Audit Committee.

It is expressly understood that the SBCC’s preference/selection of any proposal does not constitute an award of a Contract with the SBCC. It is further expressly understood that no Contractual relationship exists with the SBCC until a written Contract has been formally executed by both the SBCC, and the selected Contractor.

In the best interest of the School Board, the District reserves the right to reject any and all proposals/offers, with or without cause, to waive informalities, minor irregularities or other requirements in proposals/offers received and/or to accept any portion of the proposal/offer if deemed in the best interest of the District.

The District also reserves the right to request clarification of information from any contractor. Any ex-parte communications initiated by a contractor with any employee of the District other than those personnel specifically identified as contacts in this RFP, or communication with any member of the District may result in immediate disqualification from the RFP process.

The terms and conditions stipulated in this Request For Proposal are those desired by the District and preference will be given to those proposals in full or substantial compliance therewith. Failure of the Contractors to provide in its proposal/offer any information requested in the RFP, may result in rejection for non-responsiveness. Failure of the Contractor to meet or exceed any stated minimums in the RFP may also result in rejections for reasons of non-responsiveness. However, after allowance for any deviations, all proposals may be considered. Contractors are cautioned that restrictive deviations from the desired program must be clearly stated in the Proposal Response.

The competence, responsiveness, and responsibility of contractors will be considered in making the award. Contractors are required to submit with their proposal, data in regard to their qualifications as a service provider including experience, and list of current companies successfully being serviced that are comparable to this request. Please include names and telephone numbers of persons to contact.

SPECIAL CONDITIONS

The contractor declares that the amount and nature of the materials/services to be furnished is understood and that the nature of this proposal is in strict accordance with the conditions set forth and is a part of this proposal, and that there will at no time be a misunderstanding as to the intent of the specifications or conditions to be overcome or pleaded after the proposals are opened.

The SBCC is not responsible for any expenses which Contractors may incur in preparing and submitting Proposals. The SBCC will not be liable for any costs incurred by the Contractor in connection with interviews/presentations (i.e., travel, Accommodations, etc.). It is expressly understood, no Contractor may seek or claim any award and/or re-imburement from the SBCC for any expenses, costs, and/or fees (including attorneys' fees) borne by any Contractor, during the entire RFP process. Such expenses, costs, and/or fees (including attorneys' fees) are the sole responsibility of the Contractor.

In the event that a contract/agreement is attached to the RFP, such attached contract/agreement is for discussion purposes only, and not necessarily reflective of any contract that may be ultimately entered into by the SBCC. In the event that a contract/agreement is not attached to the RFP, it is expressly understood that the SBCC preference/selection of any proposal does not constitute an award of a contract/agreement with the SBCC. It is anticipated that subsequent to the SBCC preference/selection of any proposal, contract negotiations will follow between the SBCC and the selected Contractor. It is further expressly understood that no Contractual relationship exists with the SBCC until a contract has been executed in writing by both the SBCC, and the selected contractor. The SBCC reserves the right to delete, add to, or modify one or more components of the selected contractor's proposal, in order to accommodate changed or evolving circumstances that the SBCC may have encountered, since the issuance of the RFP. It is further understood, no contractor (whether selected or not) may seek or claim any award and/or re-imburement from the SBCC for any expenses, costs, and/or fees (including attorney's fees) borne by any contractor, during the entire RFP process. Such expenses, costs, and/or fees (including attorney's fees) are the sole responsibility of the contractor. By submitting a proposal, a contractor agrees to be bound by these terms and provisions of the RFP.

MIMINUM ELIGIBILITY REQUIREMENTS

In order to be considered for evaluation, the proposers shall demonstrate sufficient capacity, resources and experience to provide complete professional auditing services as required by the District. Any proposer that fails to meet all of the following minimum criteria shall be noted as "nonresponsive" and will not be evaluated/scored.

At a minimum, each proposer shall provide sufficient documentation to verify that:

1. The firm is a Certified Public Accounting firm in accordance with Florida Statute 473.
2. The firm is currently licensed under Section 473.3101, Florida Statutes. Firms shall provide a copy of their current CPA license issued by the Florida Department of Business & Professional Regulation
3. The firm has conducted Single Audits and/or financial audits for at least three (3) public entities (including at least one [1] Florida school district) within the immediate past four (4) years.
4. The firm intends to comply with the SBCC insurance requirements, if awarded.

Additionally, proposers shall: Submit the required bonds and submit all required information set forth below:

Proposal Bond: As a guarantee that a proposer will enter into the Contract under the terms and conditions set forth in this RFP, all proposers shall submit a proposal bond in the amount of \$5,000, made payable to the School Board of Clay County, and such proposal bond shall accompany the proposal when submitted. The bond shall be issued by a surety company licensed to conduct business in Florida and approved by the United States Treasury Department.

SPECIAL CONDITIONS

Cash and/or checks of any kind are not acceptable. PROPOSALS RECEIVED WITHOUT THE REQUIRED BOND WILL BE CONSIDERED NON-RESPONSIVE.

Performance Bond: The successful Proposer shall execute and furnish to the District a bond, and only one bond, issued by the same surety company that issued the proposal bond. The performance bond shall be for an amount of \$50,000; and it is required that the bond remain continuously in effect and renewal bonds be provided at least thirty (30) days prior to the expiration of the existing bond. Such bond shall be submitted within three (3) business days after the District's notification of award of the Contract to the successful proposer.

Return of Proposal Bond: Proposal bonds will be returned to proposers after the Contract award has been made. The proposal bond of the successful proposer shall remain in full force and effect until receipt of the performance bond and execution of the Contract.

The successful bidder shall furnish, prior to commencement of performance under this contract, to the School Board Purchasing Department, certificate(s) of insurance which clearly indicate the insurance coverage required below have been obtained:

CONTRACTOR'S AND SUB-CONTRACTOR'S INSURANCE: Contractor shall take out and maintain all insurance policies required below with companies authorized to do business under the laws of the State of FL. and satisfactory to the School Board. **The awarded Contractor SHALL ensure that any sub-contractor they use maintain the same level of insurance coverage.** Insurer shall be rated A- with an FSC V or better in the current AM Best Guide through the life of the contract to include any renewal periods. **Insurance certificate(s) reflecting the required coverage's shall be submitted to the School Board Purchasing Department prior to any work being performed under this Contract. Certificate(s) shall be submitted directly from vendor's Insurance Agent and Mark All Certificates Attn: SBCC Purchasing Department, as Certificate Holder (with 30 day Notice of Cancellation or Change in Coverage) and list SBCC as Additional Insured with regards to RFP # 19-BA-125.**

COMPREHENSIVE GENERAL LIABILITY AND PROPERTY DAMAGE INSURANCE: Including Premises Operation, Independent Contractor's Protective, Products and Completed Operation Board Form, Contractual Liability in at least the following amounts and coverage's:

Bodily Injury

- Each Occurrence \$1,000,000.00
- Annual Aggregate \$2,000,000.00
- Completed Operations and Products Liability shall be maintained for one (1) year after final payment

Property Damage

- Each Occurrence \$1,000,000.00
- Annual Aggregate \$2,000,000.00

Personal Injury

- Annual Aggregate \$1,000,000.00

WORKERS' COMPENSATION INSURANCE: Contractor is responsible for assuring that valid Worker's Compensation Insurance as required by Chapter 440, Florida Statutes is maintained for all of their employees and sub-contractors employed at the site of the project. Such insurance shall comply fully with the Florida Worker's Compensation Law. In case any class of employees engaged in hazardous work under this Contract at the site of the project is not protected under the Workers' Compensation Statute the Contractor shall provide adequate insurance satisfactory to the Owner, for protection of his employees not otherwise protected. School Board shall accept an approved NOTICE OF ELECTION TO BE EXEMPT FROM THE PROVISIONS OF THE FLORIDA WORKERS' COMPENSATION LAW Certificate.

State

- Statutory

Employer's Liability

- Per Accident \$100,000.00
- Disease, Policy Limit \$500,000.00
- Disease, Each Employee \$100,000.00

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

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

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 years ending June 30, 2021 and June 30, 2024 are scheduled to be conducted by the Office of the Auditor General. However, respondents shall include pricing for these audits in the event there is a modification to the Auditor General's schedule.

General Information about District Schools:

The District and its governing board were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The District is an independent taxing and reporting entity managed, controlled, operated, administered, and supervised by the District school officials in accordance with Chapter 1001, Florida Statutes. The Board consists of the five elected officials responsible for the adoption of policies, which govern the operation of District public schools. The Superintendent of Schools is responsible for the administration and management of the schools within the applicable parameters of state laws, State Board of Education Rules, and School Board policies. The Superintendent is also specifically delegated the responsibility of maintaining uniform system of records and accounts in the District by Section 1010.01, Florida Statutes, and as prescribed by the State Board of Education.

The District is coterminous with Clay County, which covers 643.69 square miles. The annual budget for the District for fiscal year 2018-2019 totals \$364,134,600.98, including an Operating budget of \$290,726,312.97, Federal Awards of \$15,574,039.65, a Food Service budget of \$17,386,152.70, a Debt Service budget of \$5,450,828.10, a Trust Fund budget of \$0, an Internal Service budget of \$2,446,610.00 and a Capital Projects budget of \$32,550,657.56. The District operates 44 Schools, including 27 Elementary schools, 6 middle schools, 6 high schools, 1 combination school (7-12), 1 alternative school, and 2 Department of Juvenile Justice (DJJ) schools. The District also operates the Florida Youth Challenge Academy (grade 12 only – a joint endeavor between the Department of Defense and the Department of Education) plus Adult and Community Education and Clay Virtual Academy. In addition, the District sponsors 3 charter schools. The charter schools have separate audits and are not included as a part of this RFP. However, the charter schools are discretely presented component units and are included in the District's Superintendent's Annual Financial Report. The total full time enrollment of public school students is approximately 37,520 FTE. Growth is projected to continue in the future at an average of 1% per year for the next 5 years.

The total value of funds through the internal activities accounts is in excess of \$8,800,000 each fiscal year which begins on July 1. A copy of the audit report for fiscal year 2016-2017 and a copy of the District's Annual Financial Report (AFR) for 2017-2018 are available for review online at the District's website under the Business Affairs Department. Information regarding the school internal activities accounts is available from the Assistant Superintendent of Business Affairs.

Proposers are encouraged to thoroughly review the information contained therein in order to become familiar with the District and its operations. The District currently is in transition between TERMS and Business Plus. It is anticipated that the District will be fully utilizing BusinessPlus during the 2018-2019 fiscal year for budgeting, accounting, payroll, accounts payable, warehouse inventory, assets management, purchasing and human resources.

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS**THE SERVICES:**

- 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, 2024 **With the exclusion of the years that audits shall be conducted by the Auditor General.**

The Annual examinations by the Contractor shall include, but not be limited to, the following:

1. Financial Audit (District and Internal Accounts) – In those years in which the Financial Audit is not performed by the Auditor General, the Contractor shall perform a financial Audit in accordance with generally accepted auditing standards, government auditing standards, Federal OMB Circular A-133 (including necessary filings) and Florida Statutes. The primary purpose of the audit is to express an opinion on the financial statements of the District. The examination and procedures related hereto contemplate the review of an AFR if and when it is prepared by the District. The audit procedures used should be sufficient to enable the Contractor to express an opinion on the fairness with which the financial statements present the financial position of the District and the results of its operations and the cash flows of its proprietary fund types in accordance with generally accepted accounting principles. The purpose of the audit of the School Internal Activities Accounts is to express an opinion on the financial position of the Internal Activities Accounts. In addition, such procedures should be adequate to determine whether the operations of the District were properly conducted in accordance with legal and regulatory requirements The scope of the audit is to include but are not limited to:

- a. The requirements of the State Board of Education Rule 6A-1.087, Florida Administrative code.
- b. Compliance with applicable Florida Statutes including but not limited to Florida Statute 218.39.
- c. Compliance with Financial and Program Cost Accounting and Reporting for Florida Schools (the Red Book), issued by the State of Florida Department of Education.
- d. Compliance with District Rules, specifically Policy.
- e. Compliance with the District's Internal Accounts Procedures Manual.
- f. Test of the accounting records and such other auditing procedures as considered necessary under the circumstances.
- g. The Provision of the Single Audit Act of 1996 and the provisions of the United States OMB Circular A-133 (District audit only)
- h. Rules of the Auditor General.

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

2. Review of Internal Controls – An evaluation is to be made of the Districts and each schools internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with applicable laws and regulations, and to provide for efficient and effective operations. The review of internal activities accounts shall include a review of all records, books, internal working papers, bank accounts, and inventory of pre-numbered receipts, purchase orders, checks and other documents pertaining to each school. In order to assess the control risk, the Contractor shall perform tests of controls and properly document its assessment.

Reportable conditions shall be communicated in writing in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountants and generally accepted auditing standards.

3. Management Letter – A management letter shall be issued in compliance with the Rules of the Auditor General that contains significant audit findings which, among other matters, shall include the following material items noted during the performance of the audit:
- a. A statement as to whether or not inaccuracies, shortages, defalcations, fraud and/or violations of laws, rules, regulations and contractual provisions reported in the preceding annual financial audit report have been corrected.
 - b. A statement as to whether or not recommendations made in the preceding annual financial audit report have been followed.
 - c. A statement as to whether or not the District is in a state of financial emergency as a consequence of conditions described in Section 218.503(1), Florida Statutes.
 - d. Recommendations to improve the District's present financial management accounting procedures and internal controls. This shall include recommendations addressing deteriorating financial conditions disclosed pursuant to Section 218.39(5), Florida Statutes.
 - e. A statement as to whether or not the District complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
 - f. Violations of laws, rules, regulations and contractual provisions that:
 - 1) Have occurred or are likely to have occurred
 - 2) Were discovered with the scope of the financial audit, and
 - 3) May or may not have materially affected the financial statements.
 - g. Illegal or improper expenditures discovered within the scope of the financial audit which may or may not materially affect the financial statements.
 - h. Other matters requiring correction which may or may not materially affect the financial statements reported on, including, but not limited to:
 - 1) Improper or inadequate accounting procedures (i.e. – the omission of required disclosures from annual financial statements),
 - 2) Failures to properly record financial transactions
 - 3) Other inaccuracies, shortages and instances of fraud representing reportable conditions discovered by, or that come to the attention of the Auditor.

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

4. Exit Conferences – For the District audit, the Contractor shall be required to make an immediate written and oral report listing all significant irregularities and any illegal acts found by the Contractor at an exit conference to be held with the Board Chair, the Superintendent, the Assistant Superintendent for Business Affairs and the Director of Finance.

Prior to conducting the exit conference for each school's Internal Activities Accounts, the Assistant Superintendent for Business Affairs and the Supervisor of Internal Accounts shall be provided with the findings from the audit. An Exit Conference shall be held with each school's Principal or their designee and the Supervisor of Internal Accounts.

5. Data Processing Review – The Contractor shall perform a review of internal controls used in the computer environment to ensure the following:
- a. The proper development and implementation of applications,
 - b. The integrity of program and data files,
 - c. The completeness and accuracy of the accounting records,
 - d. The integrity of computer operations.

The Contractor shall communicate periodically to staff if reportable conditions in data process review are identified during the engagement. As part of the Management Letter, the Contractor shall report the following information it deems appropriate. Specific comments in the above areas for the District's major computer system, overall conditions of internal control in computer environment and significant weakness in internal control in data processing.

- B. Single Audit – In those years in which the Single Audit is not performed by the Auditor General, the Contractor shall perform a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 2007, the provisions of OMB Circular A-133, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida in order to report on the Schedule of Federal Financial Assistance, on the compliance of the District with laws and regulations and on internal controls, as required by the Single Audit Act. Information related to the Single Audit, including the schedule of Federal Financial Assistance, findings and recommendations, and auditor's report on the internal control structure and compliance with applicable laws and regulations shall be included in a separate report, when completed.
- C. Continuing Education – Provide at least sixteen (16) hours of CPE each year for District employees that either account for or audit the records of the school system. The seminars shall be at no cost to the District or its employees.
- D. Additional Services – If, during the contractual period, additional services are needed, the Contractor may, at the option of the District, be engaged to perform these services. The Contractor shall, upon receipt of a written request from the Superintendent or their

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

designee, perform such additional services. Such services, if offered by the Contractor, may include, but not be limited to:

1. Management advisory services
2. Tax consulting services
3. Actuarial consulting services
4. Assistance in the preparation of or performance of extended audit procedures
5. Assistance in the preparation or performance of procedures required by Bond Counsel in connection with the issuance of Official Statements
6. Any additional "In Relations To" reports requested by the District.

All additional work shall be documented by written and signed engagement memoranda to be approved by the Superintendent or their designee. The Contractor shall be compensated in accordance with the schedule of fees established as a result of the selection process. Any fee(s) for additional services shall be separately negotiated at the time of the engagement for a not-to-exceed amount calculated in accordance with the rates agreed upon by negotiation. Notwithstanding the foregoing, the District may elect, in its sole discretion to engage a third party to conduct such additional services.

E. Time Requirements

1. Commencement of the Audit – The District shall have all records for the audit, as well as all appropriate personnel, available to meet with the audit team of the Contractor upon acceptance of the proposal and award by the School Board.
2. Schedule of the Fiscal Year Audit – Each of the following shall be completed no later than the date indicated:
 - a. Audit Plan- No later than July 30, of the initial contract year a detailed plan shall be provided to the Committee covering interim and year end audit procedures for the fiscal year ending June 30. In each succeeding fiscal year for which audit services shall be provided, a detailed plan shall be provided to the appropriate personnel by April 30 of that year.
 - b. Fieldwork – For the fiscal year ending June 30 of the initial contract year fieldwork should commence immediately after presentation of the audit plan. For each succeeding fiscal year, fieldwork should commence sufficiently before the end of the fiscal year to ensure that the reporting deadlines outlined below can be met.
 - c. Progress Conferences – Progress conference shall be held with the appropriate District personnel at least bimonthly during the course of the engagement. Such conferences shall be held at any time that it appears that scheduled completion dates may be in jeopardy, the audit detects apparent violations of law or apparent instance of misfeasance, malfeasance or nonfeasance by an employee; information is discovered

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

that indicates that defalcations may reasonably be anticipated; or material weaknesses in internal controls are detected.

- d. The Internal Activities Accounts auditor shall issue individual audited financial reports presented as a consolidated end of the year report on the district-wide internal activities accounts by October 31 of each year. Bound copies and one (1) .pdf file are required. A District-wide management letter (compliance and internal control report) shall be completed for all schools by October 31 of each year. Bound copies and one(1) .pdf are required.
- e. Reporting Deadlines – The District audit report, in its final form and including the management letter, shall be completed no later than March 1 (or the prior business day, as applicable). The report shall be presented to the Board at its next regularly scheduled meeting, unless the Board requests such presentation at another meeting.
- f. Periodic Reports – Provide periodic reports to the District assessing the impact of any significant regulatory (accounting Standards) changes and accounting or reporting developments proposed by the Financial Accounting Standards Board/ Governmental Accounting Standards Board or any other significant financial/accounting matters that may affect the District.

F. Invoicing for Work/Progress Billing – In consideration of the size of the fees to be generated and the probable length of the audit engagement for each fiscal year, progress billings shall be permitted on a percentage of completion basis. To determine progress, the Contractor shall prepare, as part of the Audit Plan (as set forth in subsection E above), an estimate of total hours required to complete the engagement. Progress shall be determined by comparing the hours incurred to date to the estimated total hours for the engagement. A listing of hours incurred and a description of the work corresponding to such hours shall accompany the invoice in support of this calculation. Progress billings may be rendered no more frequently than monthly during the course of the engagement. The final payment shall be paid upon resolution of any open issues or delivery of any remaining items.

G. Working Papers – In all cases, the Contractor shall retain all working papers for a period of three (3) years and shall provide the District and/or its assignees access, free of charge, to any or all work papers for a period of three (3) years.

H. Support Personnel – For the District audit, support personnel shall be made available by the District. Personnel shall provide assistance, such as identifying locations or required records, gathering needed documentation and supporting information and such other tasks that shall serve to expedite the audit process, with the understanding that support personnel must be given consideration to effectively perform the day-to-day requirements for their position. Support personnel shall be given adequate notification and time to provide such assistance.

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

For the audit of Internal Activities Accounts, the Contractor shall coordinate the schedule and requests for information through each School Principal or their designee. The Principal of each school or their designee shall be available to the Contractor during normal business hours. The Contractor shall be provided with reasonable space and accommodations at the school district offices and if necessary at each school.

PROPOSAL FORMAT

Timetable - Please make sure you can accommodate the following timetable.

January 11, 2019 at 4 PM	RFP Released
January 25, 2019 by 2 PM	RFP Questions by Email are Due
February 1, 2019	Addendum Regarding Questions Posted (if Applicable)
February 20, 2019 by 2 PM	Proposals Due
March 2019	Finalist Interviews/Site Visits (if Applicable)
April 1, 2019	Award Notification Posted On or About
May 2, 2019	Board Approval

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.

Vendors are given wide latitude in the degree of detail they offer in their Proposal, including the extent to which they describe their corporate capability and how their firm engages in services that meet the objectives of the District. There is no limit on the number of pages; however, Proposers should prepare their Proposal simply and economically, providing a straightforward and concise description of their ability to satisfy the requirements of the RFP. Proposals that are of excessive length, contain a preponderance of boilerplate text, or are redundant are discouraged. Emphasis in each Proposal should be on completeness, clarity of content and address all required components in the order given in this RFP. Failure of a Vendor to provide the appropriate information or materials in response to each stated requirement or request for information may result in lower scores during the evaluation process. The aim of the required format is to simplify the proposal preparation and evaluation process and to ensure that all proposals receive the same orderly review. All proposals should include the following components:

Cover Letter - Provide a one-or two-page cover letter. Include one original signed cover letter with the original proposal and a copy of the cover letter with each copy of the proposal. The cover letter should provide the following:

- A brief statement of the consultant's understanding of the services to be provided.
- The name(s), title(s), phone number(s), fax number(s), e-mail address(es), and street address(es) of the person(s) in the consultant's organization who will be the client services' manager who will be responsible for coordinating all services.
- Highlights of the consultant's qualifications and ability to perform the requested services.
- Specify the level of financial capability, financial stability, material equipment, facilities, personnel, resources, experience knowledge and expertise, or demonstrate ability to obtain any of these, necessary to meet contractual requirements.
- Indicate whether the contractor has a satisfactory record of performance on similar projects.

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

- The contractor shall supply information that is fully responsive to the RFP, including, but not limited to, provision of any required license, permits, insurance, price sheets and organizational papers.
- Specify the level of work experience especially as it relates to proposed Scope of Services noted in RFP.
- Indicate whether bidder/contractor has ever had a contract/agreement/business relationship terminated/cancelled/suspended. If so, what were the reasons, and what was the ultimate outcome?
- Indicate whether bidder/contractor has ever filed a Bid/RFP/RFQ protest. If so, what were the reasons, and what was the ultimate outcome?
- Indicate whether bidder/contractor has ever filed an administrative or judicial action with any State agency or Stat court. If so, what were the grounds/reasons, and what was the ultimate outcome?

Section 1: Familiarity and Experience within the Scope of Services – This section should address how you can provide the requested services as outlined in this RFP document. If you are not able to provide a requested service, please respond accordingly. You should also showcase an example of services your Company has successfully provided, preferably with a School District/Governmental Entity that is similar in size to the SBCC.

Section 2: Firm/Staff Qualifications – Provide the following information, at a minimum, about your firm:

- Introduction to the firm providing (a) company background information; (b) list of references: name, title, address, email address, phone and fax numbers; (c) names and qualifications of sub-consultants, if any.
- Summary resumes of key personnel who will be assigned to the SBCC.

Section 3: Pricing – Using the tables in Attachment 8 (Fee Schedule), provide the pricing and fees associated with your services.

- Please describe any other available discounts or guarantees.

Section 4: References – Include: Client name, location, length of relationship, contact person, and phone number.

- Please provide a list of 3 current references of clients of similar size to that of the District (preferably in the greater North Central Florida area), with one of those references from a large (over 4,000 employees) school district or municipality.
- Please provide a list of 3 former clients, with at least 1,000 employees, who have discontinued your services within the last two years, including contact name and phone number.

Section 5: Completed original RFP required documents to include all Attachments/Exhibits

EVALUATION OF PROPOSALS - Proposals will be evaluated in accordance with the following Evaluation Criteria: Familiarity and Experience within the Scope of Services, Staff Qualifications, Pricing, References, and RFP Documentation. Proposals will be reviewed by an Audit Committee.

Final team rankings will be summarized, Award Notification Posted, Written Contract negotiated, and finalized with Board approval.

SCOPE OF SERVICES, PROPOSAL FORMAT, EVALUATION OF PROPOSALS

The SBCC may elect to conduct oral interviews or presentations from one or more of the proposal respondents. If the SBCC elects to conduct oral presentations or interviews, such presentations or interviews will be conducted in accordance with Florida Sunshine Laws and will be open to the public.

Selected firms will be notified if presentations/interviews are required. The SBCC desires to avoid the expense to all parties of unnecessary presentations. The evaluation team will make every reasonable effort to make recommendations based upon the written submittals alone. If a single number one ranked firm cannot be clearly determined, then the evaluation team shall request the Purchasing Director to set-up the top ranked firms for presentations/interviews.

The SBCC intends to select a vendor that demonstrates, in the District’s opinion, the highest degree of compliance with the criteria specified herein..

Definitions of Evaluation Criteria for Ranking of Proposals for RFP 19-BA-125

- A. Familiarity and Experience within the Scope of Services (0-40 points).
 - Should address scope of services requested and any additional services the vendor will provide.
- B. Staff Qualifications (0-15 points).
 - The proposal will be evaluated on the consultant’s demonstrated staff qualifications.
- C. Pricing (0-20 points).
- D. References (0-15).
 - Provide a minimum of 3 current and 3 prior references (maximum of 5 allowed).
- E. RFP Documents (0-10).
 - Completed original RFP required documents to include all Attachments/Exhibits.

EVALUATION RANKING SHEET FOR RFP #19-BA-125
INDEPENDENT ADITING SERVICES

SCHOOL BOARD OF CLAY COUNTY, FLORIDA
 CRITERIA FOR RANKING

DATE: _____
 RFP 19-BA-125

FIRM	A. FAMILIARITY AND EXPERIENCE WITHIN SCOPE OF SERVICES 0 TO 40	B. FIRM/STAFF QUALIFICATIONS 0 TO 15	C. PRICING 0 TO 20	D. REFERENCES 0 TO 15	E. RFP DOCUMENTS 0 TO 10	TOTALS

SIGNATURE OF RATER: _____

PRINT NAME: _____

DATE: _____

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

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

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

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: _____

Printed Name

Title of Authorized Representative

Signature: _____

Date: _____

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: _____

VENDOR'S SIGNATURE: _____

ATTACHMENT 6

BIDDER'S STATEMENT OF PRINCIPAL PLACE OF BUSINESS

(To be completed by each Bidder)

Name of bidder: _____

Identify the state in which the bidder has their principal place of business: _____

Identify the political subdivision (outside of Florida) in which bidder has its principal place of business:

OPINION OF OUT-OF-STATE BIDDER'S ATTORNEY ON BIDDING PREFERENCES

(To be completed by the Attorney for any Out-of-State Bidder)

NOTICE: Section 287.084.(2), Fla. Stat., provides that "A vendor whose principal place of business is outside this state must accompany any written bid, proposal, or reply documents with a written opinion of any attorney at law licensed to practice law in that foreign state, as to the preferences, if any or non, granted by the law of the state [or political subdivision thereof] to its own business entities whose principal places of business are in that foreign state in the letting of any or all public contract." See also: Section 287.084(1), Fla. Stat.

LEGAL OPINION ABOUT STATE BIDDING PREFERENCES

(Please Select One)

_____ The bidder's principal place of business is in the State of _____ and it is my legal opinion that the laws of that state **do not grant a preference** in the letting of any or all public contracts to business entities whose principal places of business are in that state.

_____ The bidder's principal place of business is in the State of _____ and it is my legal opinion that the laws of that state **grant the following preference(s)** in the letting of any public contracts to business entities whose principal places of business are in that state. [Please describe applicable preference(s) and identify applicable state law(s)]

LEGAL OPINION ABOUT POLITICAL SUBDIVISION BIDDING PREFERENCES

(Please Select One)

_____ The bidder's principal place of business is in the political subdivision of _____ and it is my legal opinion that the laws of that political subdivision **do not grant a preference** in the letting of any or all public contracts to business entities whose principal places of business are in the political subdivision.

_____ The bidder's principal place of business is in the political subdivision of _____ and it is my legal opinion that the laws of that political subdivision **grant a preference** in the letting of any or all public contracts to business entities whose principal places of business are in the political subdivision. [Please describe applicable preference(s) and identify applicable authority granting the preference(s)]:

Signature of out-of-state bidder's attorney: _____

Printed name of out-of-state bidder's attorney: _____

Address of out-of-state bidder's attorney: _____

Telephone Number of out-of-state bidder's attorney: (____) _____ - _____

E-mail address of out-of-state bidder's attorney: _____

Attorney's states of bar admission: _____

ATTACHMENT 7
APPLICANT STATEMENT – BACKGROUND INFORMATION

1. Legal Name and Address:
Address of Proposed Office in Charge, if different:
Contact Person and Position:
Telephone:
2. Circle One: Corporation, Partnership, Individual, Joint Venture or Other
3. If Corporation,
Date of Incorporation:
State of Incorporation:
If out-of-state Corporation currently authorized to do business in Florida, give date of such authorization:
Names and Titles of Principal Officers:
4. Name and Address and amount of ownership of all stockholders owning more than 10 percent of the company:
5. If Partnership: Date of Organization:
Nature of Partnership (General, Limited, or Association):
Name and Address of Partners:
6. If Individual: Name and Address of Owner:
7. Under what other or former names has your organization operated?
8. Length of time in business.
9. Describe any litigation or regulatory action filed against your firm in the last three (3) years, and the resolution thereof.
10. State whether the firm has offices and representatives in the State of Florida and/or in Clay County or surrounding Counties.

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	\$ _____
June 30, 2020	\$ _____
June 30, 2021	\$ _____
June 30, 2022	\$ _____
June 30, 2023	\$ _____

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	\$ _____
June 30, 2020	\$ _____
June 30, 2021	\$ _____
June 30, 2022	\$ _____
June 30, 2023	\$ _____

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	\$ _____
June 30, 2020	\$ _____
June 30, 2021	\$ _____
June 30, 2022	\$ _____
June 30, 2023	\$ _____

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				
Junior				
Senior				
Manager				
Partner				
Specialist				

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

DATE