

FOLLOW ALL PROCEDURES ON BACK OF THIS FORM

Contract # 250085
Number Assigned by Purchasing Dept.



CONTRACT REVIEW

BOARD MEETING DATE:
11/7/2024
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: 10/8/2024

Name of Contract Initiator: B Staefe Telephone #: 66736

School/Dept Submitting Contract: Superintendent Cost Center # 9016

Vendor Name: RSM US LLP

Contract Title: Internal Auditing Services requested by School Board / Audit Committee

Contract Type: New Renewal Amendment Extension Previous Year Contract #

Contract Term: thru 6/30/2027 Renewal Option(s): Annual Attachment B each School Year as needed

Contract Cost: Varies based on Annual Audits requested

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 Bertha Staefe at 3:59 pm, Oct 08, 2024

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

CONTRACT REVIEWED BY:	COMMENTS BELOW BY REVIEWING DEPARTMENT
Purchasing Department REVIEWED By Bertha Staefe at 3:59 pm, Oct 08, 2024	FLDOE 6A-1.012(11)(a) Professional Services (Auditing Services not required per 218.39) Auditing Services on an as needed basis to comply with Chapter 1001.42(l) FLDOE/Administration Code 6A-1.012(6)
School Board Attorney JPS Review Date 10/21/24	I used the School Board template to draft the attached contract with RSM incorporating the Brevard Agreement/RFP as the Piggyback Contract. Contract is legally sufficient and approved. Note 10/23/2024 the redlines are approved. 10/22/2024 please review RSM red-lines/revisions to page 1,2,3,4 -BFS
Other Dept. as Necessary Review Date	

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

FINAL STATUS **TENTATIVELY APPROVED** Pending Signatures

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. Email: district9056@myoneclay.net. 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 save a digital 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



INTERNAL AUDITING SERVICES INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This CONTRACTOR Services Agreement (“Agreement”) is made as of the effective date set forth below, by and between the SCHOOL BOARD OF CLAY COUNTY, Florida (hereinafter referred to as “SBCC”), a body corporate pursuant to s. 1001.40, Florida Statute, whose principal place of business is 900 Walnut Street, Green Cove Springs, Florida 32043 and **RSM US LLP** (hereinafter referred to as “CONTRACTOR”), whose principal place of business is 7351 Office Park Place, Melbourne, FL 32940.

WHEREAS, the Board is seeking to contract with RSM for Internal Auditing Services (the “Services”); and

WHEREAS, Section 6A-1.012 of the Florida Administrative Code provides authority for the Board to make purchases at or below the specified prices from contracts awarded by other city or county governmental agencies, other district school boards, community colleges, federal agencies, the public or governmental agencies of any state, or from state university system cooperative bid agreements, when the proposer awarded a contract by another entity defined herein will permit purchases by a district school board at the same terms, conditions, and prices (or below such prices) awarded in such contract, and such purchases are to the economic advantage of the district school board; and

WHEREAS, the parties wish to incorporate the terms and conditions of the solicitation and contractual agreement between the School Board of Brevard County, Florida (hereinafter referred to as the “SBBC”) and RSM, as set forth in their Agreement/RFP #24-612-P-WH dated July 31, 2024 attached as Attachment D, for Internal Auditing Services (hereinafter the “Piggyback Contract”); and

WHEREAS, The Board will approve expenditures and dates that adhere to the terms and conditions, as well as the approved date range of the Piggyback Contract attached hereto.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. The Company, Vendor, Agency, or Consultant, of Contract for Services, hereafter collectively and individually referred to as the “CONTRACTOR”.
2. CONTRACTOR represents that it is an independent contractor and that it requires that the SBCC treat it as such. CONTRACTOR agrees:
 - a. That it has no rights to any benefits extended by the SBCC to its employees [including without limitation, sick leave, vacation time, insurance coverage, etc.];
 - b. That it will not take a position contrary to their status as an independent contractor, and agrees to accept the responsibilities placed on independent contractors by federal and state law [accordingly, the SBCC will not make the deductions or contributions that an employer may be required to make with respect to its employees, and the undersigned will be responsible for all federal and state tax and fund obligations, including without limitation, income tax, Social Security, unemployment compensation, etc.];
 - c. CONTRACTOR agrees, as an independent contractor and not an employee of the SBCC, it is responsible for providing their own Worker’s Compensation Insurance and social security/self-employment contributions.
3. CONTRACTOR acknowledges and accepts responsibility for all risks of injury and loss associated with the performance of this Agreement to the extent caused by CONTRACTOR. In addition to any other statutory or common law obligation to indemnify and defend the SBCC, CONTRACTOR shall indemnify, defend, and hold harmless the SBCC, its officers, and employees from any claim, loss, damage, penalty, or liability arising from the negligent acts, omissions, misfeasance, malfeasance, or intentionally wrongful conduct of CONTRACTOR, its employees, or agents relating to the performance of duties imposed upon CONTRACTOR by this Agreement. Such indemnity shall not be limited by benefits payable by or for CONTRACTOR under worker’s compensation, disability, or any other employee benefits or insurance programs or policies. Contractor shall timely provide to the SBCC written notice of any claim, complaint, or demand asserted against CONTRACTOR related to the performance of this Agreement. CONTRACTOR’s obligations under this section shall survive the termination of this Agreement.
4. CONTRACTOR agrees to be bound by, and at its own expense comply with, all federal, state, and local laws, ordinances, and regulations applicable to the Services. CONTRACTOR shall review and comply with the confidentiality requirements of federal and state law and the SBCC policy regarding access to and use of records.

5. **Reservation of Sovereign Immunity:** No provision or language in the underlying contract shall be construed or interpreted to increase the scope or dollar limit of the SBCC's liability beyond that which is set forth in Section 768.28 of the Florida Statutes. Nor shall any such language be construed or interpreted to waive the SBCC's sovereign immunity from suit, or to require the SBCC to indemnify CONTRACTOR or any other person, corporation or legal entity of any kind or nature whatsoever for injury or loss resulting from any acts or omissions other than those which arise from the actionable negligence of the SBCC. The SBCC expressly reserves all other protections and privileges related to its sovereign immunity.
6. CONTRACTOR will perform the Services in a thorough, efficient, and professional manner, promptly and with due diligence and care, and in accordance with the industry practices of the profession, utilizing qualified and suitable personnel, equipment and materials. CONTRACTOR warrants and represents to the SBCC that it possesses the expertise, capability, equipment and personnel to properly perform the Services and that it is properly and legally licensed to perform the Services. CONTRACTOR acknowledges that the SBCC is relying on the warranties and representations made by CONTRACTOR.
7. **Method of Payment:** Services satisfactorily received shall be compensated in accordance with **ATTACHMENT B for each specified School Year** and the following terms:
 - a. Procurement is performed in accordance with applicable law, State Board of Education Rules, Clay County School Board Policy and other applicable rules and regulations which govern. CONTRACTOR shall be paid in accordance with the Local Government Prompt Payment Act (218.70, et seq., Florida Statutes) upon submission of detailed invoices to the appropriate location listed on the DISTRICT Purchase Order and/or the School Internal Account Purchase Order, and only after delivery and acceptance of the services provided.
 - b. As applicable, a DISTRICT Purchase Order shall be issued for the Scope of Work (SOW) and the not to exceed dollar amount listed in ATTACHMENT B for specified School Year in accordance with Fee Schedule outlined therein.
 - c. Unless otherwise required by law, the SBCC's payment obligations (if any) arising from the underlying Agreement are contingent upon an annual appropriation by the School Board and the availability of funds to pay for the contracted services provided. If such funds are not appropriated for the underlying Agreement and results in its termination, such conditions/events shall not constitute a default by the SBCC.
8. The term of this Agreement commences as of the date upon which it is fully executed and coincides with Piggyback Contract attached hereto as ATTACHMENT D, *"period beginning July 31, 2024 through July 30, 2027 and may be renewed at the end of the term up to one (1) additional two (2) year renewal period. The Agreement term recommendation will be that which is determined to be in the best interest of the School Board. The renewal option shall be exercised at the same or substantial similar terms by mutual written agreement of the Parties."* An Annual Scope of Work (SOW), Fee Schedule, and Not to Exceed Amount may be requested by the SBCC for each School year beginning July 1 and ending on June 30 via an executed written ATTACHMENT B for each specified School Year. such signing of Attachment B shall renew this certain contract attachments in its entirety.
9. The SBCC and CONTRACTOR have mutual rights to terminate this Agreement with or without cause and without penalty or further payment, at any time upon thirty (30) days written notice to the other party. However, if it is determined by the SBCC that the work is not being performed as agreed herein and CONTRACTOR has not, after receiving written notice from SBCC within thirty (30) days of the nonconforming services and having a reasonable time period to cure, , CONTRACTOR shall be deemed to be in default, and the SBCC reserves the right to cancel this Agreement immediately.
10. **Notice:** Any communication or notice required or permitted to be given under this Agreement shall be in writing and shall be sufficient if mailed by United States mail, postage prepaid, or by electronic mail (email) to the parties at the contact information listed below:

SCHOOL BOARD OF CLAY COUNTY, FLORIDA	RSM US LLP
Attention: <u>David Broskie, Superintendent</u>	Attention: <u>Matthew Blondell, Director</u>
900 Walnut Street, Green Cove Springs, Fl 32043	7351 Office Park Place, Melbourne, FL 32940
Email: <u>david.broskie@myoneclay.net</u>	Email: <u>matthew.blondell@rsmus.com</u>
Phone: <u>(904) 336-6508</u>	Phone: <u>(813) 316-2223</u>
11. **Force Majeure:** Neither party to this Agreement shall be liable for delays or failures in performance under this Agreement (other than obligations relating to payment, confidentiality, and protection of ownership and intellectual property rights) resulting from acts or events beyond the reasonable control of such party (a "Force Majeure Event"), including acts of war, terrorism, acts of God, earthquake, flood, embargo, riot, sabotage, labor dispute, wide spread

outbreak of disease or pandemic, governmental act, failure of the internet, power failure, or energy, utility, or telecommunications interruptions, provided that the delayed party: (i) gives the other party prompt notice of such cause; and (ii) uses its reasonable commercial efforts to promptly correct such failure or delay in performance. In the event that a Force Majeure Event lasts for more than 90 days, and the party experiencing the initial delay cannot correct its failure or delay in performance during that period of time, despite using its reasonable commercial efforts to do so, the other party may terminate the affected portions of this Agreement.

12. This Agreement shall not be modified or amended except in writing, duly agreed to and executed by the parties.
13. CONTRACTOR shall not assign this Agreement in whole or in part, without the express written consent of the SBCC Purchasing Department.
14. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida and venue shall be in Clay County, Florida.
15. No other representations or promises shall be binding on the parties hereto except those representations or promises contained herein.
16. In the event that any part, term, or provision of this Agreement is, in a court of competent jurisdiction, found to be illegal or unenforceable, the validity of the remaining portions and provisions will not be affected, and the rights and obligations of the parties shall be construed and enforced as if this Agreement did not contain the particular part, term, or provision held to be so invalid.
17. Should any litigation be commenced in connection with this Agreement, the prevailing party shall be entitled to reasonable attorney fees and court costs.
18. The parties hereto represent that they have reviewed this Agreement and have sought legal advice concerning the legal significance and ramifications of this Agreement.
19. CONTRACTOR shall retain time, billing, and reimbursable expenses records associated with the Services provided herein for a period of three years following final payment. CONTRACTOR shall, with reasonable notice, provide the SBCC access to these records during the above retention period.
20. Jessica Lunsford Act: SBCC is required to conduct background screening of CONTRACTOR (including its employees, agents, and sub-contractors) (go to [Clay County District Schools website](#) for fingerprinting procedures). CONTRACTOR represents and warrants to the SBCC that CONTRACTOR is familiar with Sections 1012.32, 1012.321, 1012.465, 1012.467, and 1012.468 of the Florida Statutes regarding background investigations. CONTRACTOR covenants to comply with all requirements of the above-cited statutes at CONTRACTOR's sole expense and shall provide the SBCC proof of such compliance upon request.

Certification: By executing this Agreement, CONTRACTOR swears and affirms under penalty of perjury that all of its employees, agents, and subcontractors will comply with these procedures, the requirements of the Jessica Lunsford Act, SBCC's finger printing procedures, and the laws of the State of Florida. Failure to comply with these procedures, the Act, SBCC's finger printing procedures, and the law of the State of Florida shall constitute a material breach of the Agreement, and SBCC may avail itself of all remedies pursuant to law. CONTRACTOR agrees to indemnify and hold harmless SBCC, its officers, employees, and agents, from and against any and all claims or causes of action, including without limitation those for personal injury, death, property damages, and attorney fees, arising out of or relating to CONTRACTOR's failure to comply with any of the above.

21. E-Verify: CONTRACTOR named herein, and its subcontractors, are required to register with and use the U.S. Department of Homeland Security's (DHS) E-Verify system to verify the work authorization status of all newly hired employees. By executing this Agreement, the CONTRACTOR certifies that it, and any sub-contractors with which it contracts, are registered with, and use, the E-Verify system for all newly hired employees, and acknowledges that it must obtain an affidavit from its subcontractors in accordance with Section 448.095(2)(b) Fla. Stat. that the subcontractor does not employ, contract with or subcontract with any unauthorized alien. The CONTRACTOR must maintain a copy of such affidavit for the duration of the Agreement. This section serves as notice to the CONTRACTOR that, pursuant to the terms of Section 448.095(2)(c) 1 and 2, Florida Statutes, the SBCC shall terminate this Agreement if it has a good faith belief that the CONTRACTOR has knowingly violated Section 448.09(1), F.S.. If the SBCC has a good faith belief that the subcontractor, without the knowledge of the CONTRACTOR, has knowingly violated Section 448.09(1) or 448.095(2), F.S., the SBCC shall notify the CONTRACTOR and order the CONTRACTOR to immediately terminate the contract with the subcontractor. If the

SBCC terminates an Agreement with a CONTRACTOR pursuant to sec. 448.095(2)(c), F.S., the CONTRACTOR will not be awarded a public contract for at least one year after the date of such termination.

22. The CONTRACTOR certifies that CONTRACTOR is in compliance with the requirements of law regarding equal employment opportunity for all persons without regard to age, race, color, religion, sex, national origin, or disability and is not on the Discriminatory Vendor List pursuant to Florida Statute 287.134.
23. CONTRACTOR shall, at CONTRACTOR's sole expense, procure and maintain during the term of this Agreement, at least the following minimum insurance coverage, which shall not limit the liability of CONTRACTOR:

<u>General Liability Policy:</u>	<u>Auto Liability Policy:</u>	<u>Worker's Compensation Policy:</u>
\$1,000,000.00 per occurrence	\$1,000,000.00 combined single limit	\$100,000
\$2,000,000.00 aggregate	\$5,000,000.00 (if charter or common carrier)	<i>*Exempt, need signed WCAF</i>

**If the CONTRACTOR is exempt from Worker's Compensation insurance obligations, the CONTRACTOR must sign the Worker's Compensation Acknowledgment Form (WCAF) attached hereto as Exhibit #1.*

All policies of insurance shall be rated "A-" or better by the most recently published A.M. Best Rating Guide and shall be subject to the SBCC approval as to form and issuing company. The SBCC shall be named as certificate holder and as an *additional insured* in the comprehensive general (including property damage) liability policy within five (5) days after execution of this Agreement. CONTRACTOR shall furnish the SBCC's Representative copies of insurance certificates evidencing that it maintains at least the insurance coverage required hereunder. *Before any reduction, cancellation, modification or expiration of the insurance policy, CONTRACTOR shall provide thirty (30) days prior written notice thereof to the SBCC unless such event results in equal to or greater coverage.* CONTRACTOR is NOT authorized to proceed with the Services until all the insurance certificates have been received and accepted.

Receipt of certificates or other documentation of insurance or policies or copies of policies by the SBCC, or by any of its representatives, which indicate less coverage than required does not constitute a waiver of CONTRACTOR's obligation to fulfill the insurance requirements herein.

24. CONTRACTOR recognizes and acknowledges that by virtue of entering into this Agreement and providing Services hereunder, CONTRACTOR, its agents, employees, officers, and subcontractors may have access to certain confidential information and processes, including confidential student information, personal health information, financial records, and access to the SBCC networks (hereinafter "Confidential Information"). CONTRACTOR agrees that neither it nor any CONTRACTOR agent, employee officer, or subcontractor will at any time, either during or subsequent to the term of this Agreement, disclose to any third party, except where permitted or required by law or where such disclosure is expressly approved by the SBCC in writing, any Confidential Information. In addition, following expiration of said Agreement, CONTRACTOR, its agents, employees, officers, and subcontractors shall either destroy or return to the SBCC all Confidential Information. With 72-hours written notification, the SBCC reserves the right to determine whether or not Confidential Information has been destroyed. CONTRACTOR understands and agrees that it is subject to all federal and state laws and SBCC rules relating to the confidentiality of student information. Contractor further agrees to comply with the Family Educational Rights and Privacy Act ("FERPA") 34 C.F.R. § 99. Contractor shall regard all student information as confidential and will not disclose personally-identifiable student records or information to any third party without appropriate legal authorization. Access to SBCC data or networks shall require a SBCC Data-Sharing and Usage Agreement and shall only be authorized by the SBCC IT Department. Notwithstanding the foregoing, CONTRACTOR may maintain a copy of any Confidential Information necessary to support its work product generated as a result of its engagement for professional services, solely for reference and archive purposes in accordance with all applicable professional standards. Any Confidential Information retained will remain subject to the confidentiality obligations of this Agreement and will be destroyed in accordance with CONTRACTOR's record retention policies. Neither CONTRACTOR's retention of archival copies, nor its failure to remove copies from its back-up or archival systems, will be deemed a breach of this Agreement.
25. CONTRACTOR is required to comply with the Florida Public Records Law, Chapter 119, Florida Statutes, in the performance of CONTRACTOR's duties under this Agreement, and will specifically:
 - a. Keep, maintain, and produce upon request and within a reasonable period of time all data created or collected in the performance of its duties under this Agreement ("Agreement Data") which come within the definition of a "public record" under Chapter 119.

- b. Provide to the SBCC, upon its request and free of charge, a copy of each record which CONTRACTOR seeks to produce in response to a public records request.
- c. Ensure all Agreement Data considered exempt under Chapter 119 are not disclosed except as authorized by law.
- d. Upon completion of its obligations under the Agreement, transfer to the SBCC, at no cost, all Agreement Data in CONTRACTOR's possession or otherwise keep and maintain such data/records as required by law. All records transmitted to SBCC must be provided in a format that is compatible the SBCC's information technology systems.
- e. The SBCC is authorized to collect, use or release social security numbers (SSN) of CONTRACTOR and their employees for the following purposes, which are noted as either required or authorized by law to be collected. The collection of social security numbers is either specifically authorized by law or imperative for the performance of the District's duties and responsibilities as prescribed by law (Sections 119.071(5)(a)2 and 3, Florida Statutes):
 - a) Criminal history and criminal background checks/Identifiers for processing fingerprints by Department of Law Enforcement, if SSN is available [Required by Fla. Admin. Code 11 C-6.003 and Fla. Stat. § 119.071(5)(a)6]
 - b) Vendors/Consultants that District reasonably believes would receive a 1099 form if a tax identification number is not provided including for IRS form W-9 [Required by 26 C.F.R. § 31.3406-0, 26 C.F.R. § 301.61091, and Fla. Stat. § 119.071(5)(a)2 and 6]

CONTRACTOR's failure to comply with the provisions set forth in this section shall constitute a default and material breach of this Agreement, which may result in termination by the SBCC without penalty.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, OR CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTRACTOR SHALL CONTACT THE SBCC'S CUSTODIAN OF PUBLIC RECORDS AT 900 WALNUT STREET, GREEN COVE SPRINGS, FLORIDA 32043, OR AT 904-336-6500, OR AT: PRR@myoneclay.net

26. Government Funding: Funding for this Agreement may be provided in whole or in part by one or more Government funding agencies (Federal, State, Local). As a result, CONTRACTOR shall comply with applicable Laws, Regulations, Executive Orders, and Governmental Agency Rules and Policies included but not limited to Florida Department of Education (DMS, SREF); Florida Statutes Chapter 287, 489; Code of Federal Regulations Titles: 2 – Grants and Agreements (2 C.F.R. §200), Title 7 – Agriculture (NSLP), Title 34 – Education (EDGAR, FERPA), Title 44 – Emergency Management and Assistance (FEMA); U.S. Code Titles: 20, 31, 40, 4.
- To the extent that the SBCC is using Government Funds as a source of payment for this Agreement, CONTRACTOR shall execute and deliver to the SBCC the following forms, attached hereto as Exhibit # 2: (a) EDGAR Certification; (b) Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion; (c) Drug-Free Workplace Certification; (d) Non-Collusion Affidavit; and (e) Disclosure of Potential Conflict of Interest.

In the event of any conflict or inconsistency between the terms and conditions of this Agreement and any terms or conditions set forth in any other document relating to the transactions contemplated by this Agreement, the terms and conditions set forth in this Independent Contractor Services Agreement shall prevail. The following order of preference shall be in place as listed below:

- a. This Agreement: Internal Auditing Services - Independent Contractor Services Agreement
- b. Attachment A: Scope of Services & Attachment B for each specified School Year
- c. Attachment C: Fee Schedule
- d. Attachment D: Piggyback Contract – SBCC Agreement/RFP # 24-612-P-WH and any addenda.

Accepted and Agreed to:

SCHOOL BOARD OF CLAY COUNTY

By: _____
 Print Name: _____
 Title: _____
 Date: _____

RSM US LLP


By:  _____
 Print Name: Matthew Blondell
 Title: Director
 Date: 10/24/2024

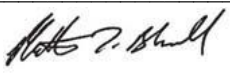
Exhibit # 1

WORKERS COMPENSATION ACKNOWLEDGEMENT FORM (WCAF)

The undersigned Contractor/Vendor (“Contractor”) represents and acknowledges that it is an independent contractor and is not provided coverage under any self-insured workers compensation program of the School Board of Clay County, Florida (the “Board” or “District”), any primary workers compensation insurance policy purchased by or on behalf of the District, any excess workers compensation insurance purchased by or on behalf of the District, any risk sharing arrangement, risk sharing pool, or any state reimbursement fund for workers compensation payments made by the District, based on the following understandings and representations by the Contractor:

1. Contractor is not an “Employee” as defined under Chapter 440 of the Florida Statutes. The Parties agree that Chapter 440 describes remedies for employers and employees in place of Florida common law and limits the rights of independent contractors like the undersigned.
2. Contractor maintains a separate business with its own work equipment, material, and accommodations.
3. Contractor has a different federal employer identification number than the District or is a sole proprietor who is not required to obtain a federal employer identification number under state or federal regulations.
4. Contractor receives compensation for Services rendered or work performed, and such compensation is paid to a business rather than to an individual.
5. Contractor maintains at least one bank account in the name of the Contractor or associated persons or entities for the purposes of paying business expenses related to the Services rendered or work performed for the District.
6. Contractor performs work or is able to perform work for entities other than the District at the Contractor’s election without the necessity of completing an employment application or process.
7. Contractor either provides its own workers compensation coverage or has elected to be exempt from workers compensation coverage.
8. Contractor has provided proof of other insurance, including liability insurance, to the District in the amounts required by the District.
9. Contractor had an opportunity to review and consult with legal counsel regarding this document.
10. Contractor understands that the District is relying upon the truthfulness and accuracy of representations in this acknowledgement as a material basis for the District entering into the underlying agreement(s) with Contractor.

Name of Contractor/Vendor: RSM US LLP

Signature of Authorized Representative: 

Printed Name of Authorized Representative: Matthew Blondell

Title of Authorized Representative: Director

Date: 10/24/2024

Exhibit # 2 (a)

EDGAR CERTIFICATIONS

All purchases involving the expenditure of federal funds must be compliant with the Education Department General Administrative Regulations ("EDGAR"). The following certifications and provisions are required and apply when the School Board of Clay County, Florida ("SBCC" "School Board") expends federal funds for any purchase resulting from this procurement process. Pursuant to 2 C.F.R. § 200.326, all contracts, including small purchases, awarded by the District shall contain the procurement provisions of Appendix II to Part 200, as applicable.

REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS APPENDIX II to C.F.R. PART 200

(A) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

Pursuant to Federal Rule (A) above, when School Board expends federal funds, School Board reserves all rights and privileges under the applicable laws and regulations with respect to this procurement in the event of breach of contract by either party.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

Pursuant to Federal Rule (B) above, for all contracts involving Federal funds in excess of \$10,000, School Board reserves the right to terminate the contract (i) for convenience, and/or (ii) for cause by issuing a certified notice to the vendor.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

Pursuant to Federal Rule (C) above, when School Board expends federal funds on any federally assisted construction contract, the equal opportunity clause is incorporated by reference herein.

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

Pursuant to Federal Rule (D) above, when School Board expends federal funds during the term of an award for all contracts and subgrants for construction or repair, Vendor will be in compliance with all applicable Davis-Bacon Act provisions.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29

EDGAR CERTIFICATIONS (continued)

CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Pursuant to Federal Rule (E) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of the Contract Work Hours and Safety Standards Act during the term of an award resulting from this procurement process.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

Pursuant to Federal Rule (F) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of Federal Rule (F) during the term of an award resulting from this procurement process.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Pursuant to Federal Rule (G) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of Federal Rule (G) during the term of an award resulting from this procurement process.

(H) Energy Policy and Conservation Act (2 CFR §910.120, 10 CFR §600.236). Vendor agrees to comply with the mandatory standards and policies relating to energy efficiency contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

Pursuant to Federal Rule (H) above, when federal funds are expended by School Board, Vendor certifies that Vendor will be in compliance with all applicable provisions of Federal Rule (H) during the term of an award resulting from this procurement process.

(I) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Pursuant to Federal Rule (I) above, when federal funds are expended by School Board, Vendor certifies that during the term of an award resulting from this procurement process, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

(J) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

Pursuant to Federal Rule (J) above, Vendor certifies that it is in compliance with all applicable provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). The Vendor further certifies that: (1) No Federal appropriated funds have been

EDGAR CERTIFICATIONS (continued)

paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an 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 to any person for influencing or attempting to influence an officer or employee of any agency, 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 covered subawards in Federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

RECORDS ACCESS AND RETENTION

Records Access (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 bid/contract for the purpose of making audit, examination, excerpts and transcriptions.

Records Retention (2 C.F.R. § 200.333): Financial records, supporting documents, statistical records and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or passthrough entity in the case of a subrecipient.

RECOVERED MATERIALS

Recovered Materials (2 CFR §200.322): Contractor must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Vendor agrees to comply with all federal, state, and local laws, rules, regulations and ordinances, as applicable. It is further acknowledged that vendor certifies compliance with all provisions, laws, acts, regulations, etc. as specifically noted above.


Vendor's Name: RSM US LLP
Signature of Authorized Representative: 
Print Name of Authorized Representative: Matthew Blondell

Exhibit # 2 (b)

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.

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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:

1. The prospective lower tier participant certifies, by submission of this proposal that neither it nor its principals are:
 - a) presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
 - b) 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;
 - c) 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.
2. 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 Vendor: RSM US LLP

Matthew Blondell

Printed Name

Signature: 

Director

Title of Authorized Representative

Date: 10/24/2024

Exhibit # 2 (c)

DRUG-FREE WORKPLACE CERTIFICATION

Preference shall be given to vendors/contractors certifying their compliance with a drug-free workplace in accordance with Section 287.087, Florida Stat. as follows:

Preference to businesses with drug-free workplace programs - Whenever two or more bids, proposals, or replies that 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 bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tied bids, proposal, or replies shall be followed if none of the tied vendor has a drug-free workplace program. In order to have a drug-free workplace program, a business shall:


1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions 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 bid 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 bid, 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.

CONTRACTOR NAME: RSM US LLP

AUTHORIZED CONTRACTOR REPRESENTATIVE SIGNATURE:

Matthew Blondell
(Printed Name)


(Signature)

Director
(Title)

10/24/2024
(Date)

Exhibit # 2 (d)

NON-COLLUSION AFFIDAVIT

State of FLORIDA)
County of CLAY)

My name is (INSERT NAME Matthew Blondell). I hereby attest that I am authorized to execute this affidavit on behalf of my firm, its owners, directors, and officers. I have personal knowledge of the price(s), guarantees and the total financial commitment represented in the firm’s offer and/or contract.

(1) The firm’s prices and amounts offered have been arrived at independently and without consultation, communication or agreement with any other contractor or respondent.

(2) Neither the final nor approximate prices or amounts offered have been disclosed to any other firm or person who is a respondent or potential respondent, nor were they disclosed prior to opening of offers.

(3) The offer from my firm is made in good faith and no attempt has been made to induce any firm or person to refrain from submitting an offer, or to submit an offer higher than our offer, or to submit any intentionally high or noncompetitive offer or other form of complementary offer.


(4) (INSERT NAME OF COMPANY RSM US LLP) its affiliates, subsidiaries, officers, directors, employees are not currently under investigation by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding, proposing or offering on any public contract, except as follows:

I attest that (INSERT NAME OF COMPANY RSM US LLP) understands and acknowledges that the above representations are material and important, and will be relied on by The School Board of Clay County, Florida, in awarding the contract for which this offer is submitted. I understand and my firm understands that any misstatement of material representations herein shall be treated as fraudulent or otherwise intentional concealment of the true facts relating to submission of offers for this contract.

CONTRACTOR NAME: RSM US LLP

AUTHORIZED CONTACTOR REPRESENTATIVE SIGNATURE:

Matthew Blondell
(Printed Name)


(Signature)

Director
(Title)

10/24/2024
(Date)

Exhibit # 2 (e)

**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.

Contractor must disclose the names of any employees who are employed by Contractor 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 Contractor's Employee	SBCC Title or Position of Contractor's Employee	SBCC Department/School of Contractor's Employee
_____	_____	_____
_____	_____	_____
_____	_____	_____

Check one of the following and sign:

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

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



Signature

RSM US LLP

Company Name

Exhibit # 2 (f)

STATE OF FLORIDA REQUIRED DOCUMENTS

FOREIGN COUNTRY OF CONCERN ATTESTATION

Form must be completed by an officer or representative of an entity submitting a bid, proposal, reply to, entering into, renewing, or extending, a contract with a Governmental Entity which would grant the entity access to an individual's Personal Identifying Information. Capitalized terms used herein have definitions ascribed in Rule [60A-1.020, F.A.C.](#)

(INSERT NAME OF COMPANY RSM US LLP) is not owned by the government of a Foreign Country of Concern, is not organized under the laws of nor has its Principal Place of Business in a Foreign Country of Concern, and the government of a Foreign Country of Concern does not have a Controlling Interest in the entity.

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

Printed Name: Matthew Blondell Title: Director

Signature:  Date: 10/24/2024

[FL DMS PUR 1355](#) 10/23

VENDOR AFFIDAVIT REGARDING THE USE OF COERCION FOR LABOR AND SERVICES

Vendor Name: RSM US LLP

Address: _____

Section 787.06(13), Florida Statutes requires all nongovernmental entities (such as Vendor) executing, renewing, or extending a contract with a governmental entity (such as the School Board of Levy County, Florida) to provide an affidavit signed by an officer or representative of Vendor under penalty of perjury that Vendor does not use coercion for labor or services as defined in that statute.

As the person authorized to sign on behalf of Vendor, I certify that the company identified above does not:

- Use or threaten to use physical force against any person;
- Restrain, isolate, or confine or threaten to restrain, isolate, or confine any person without lawful authority and against her or his will;
- Use lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
- Destroy, conceal, remove, confiscate, withhold, or possess any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
- Cause or threaten to cause financial harm to any person;
- Entice or lure any person by fraud or deceit; or
- Provide a controlled substance as outlined in Schedule I or Schedule II of s. 893.03 to any person for the purpose of exploitation of that person.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Printed Name: Matthew Blondell Title: Director

Phone Number: 813-316-2223 Email Address: matthew.blondell@rsmus.com

Signature:  Date: 10/24/2024

ATTACHMENT A

SCOPE OF SERVICES

The RSM methodology is built upon seven key components, working together to provide effective risk identification, mitigation processes and enhanced value to your business.

- Planning. We understand your business and needs, developing key reporting and project management strategies.
- Risk assessment. Our team evaluates and prioritizes your critical risks.
- Strategy. We establish an effective internal audit plan, leveraging industry knowledge and technology to properly scope your project.
- Execution. RSM advisors evaluate your key processes to assess operational effectiveness.
- Reporting. We communicate what we have learned, comparing results to the plan, identifying root causes and providing steps for remediation.
- Close-out. We conclude your project, demonstrating benefits with our value scorecard and begin planning for next



ATTACHMENT B

SCHOOL YEAR -

INTERNAL AUDITING SERVICES - INDEPENDENT CONTRACTOR SERVICES AGREEMENT

Scope of Work (SOW) and Compensation

RSM shall provide Internal Auditing Services as requested by the SBCC during the School Year July 1, _____ through June 30, _____ in accordance with the original INTERNAL AUDITING SERVICES - INDEPENDENT CONTRACTOR SERVICES AGREEMENT between the School Board of Clay County, Florida (“SBCC”) and RSM US LLP (“RSM”) signed _____.

Fees shall be paid in accordance with the Fee Schedule outlined in Attachment C attached hereto and incorporated herein.

The SBCC shall compensate RSM for Services requested by the SBCC via a DISTRICT Purchase Order in accordance with this ATTACHMENT B for specified School Year following Section 7 - Method of Payment by the SBCC. The total compensation by the SBCC under this ATTACHMENT B **shall not exceed \$** _____.

IN WITNESS WHEREOF, the parties, by the execution of this ATTACHMENT B by their authorized representatives below, bind themselves to all terms of this ATTACHMENT B to the original Agreement and to the remaining unmodified terms of the original Agreement.

SCHOOL BOARD OF CLAY COUNTY

RSM US LLP

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

ATTACHMENT C
FEE SCHEDULE

SBCB shall pay these fees to RSM which includes all direct charges, indirect charges, and reimbursable expenses, if any. SBCB shall incur no obligation for payment until issuance of a purchase order to RSM as outlined in ATTACHMENT B for specified School Year.

Position	2025 hourly rate	2026 hourly rate	2027 hourly rate	2028 hourly rate	2029 hourly rate	2030 hourly rate
Partner, managing director and director	\$325	\$325	\$335	\$345	\$355	\$366
Manager	\$291	\$291	\$300	\$308	\$318	\$328
Supervisor	\$275	\$275	\$283	\$291	\$300	\$310
Senior	\$250	\$250	\$258	\$265	\$273	\$281
Staff	\$175	\$175	\$180	\$186	\$191	\$197
Specialist (IT and other specialists)	\$325	\$325	\$335	\$345	\$355	\$366

As a commitment to our relationship RSM will keep our rates consistent for the first two years of the contract term.

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ATTACHMENT D

“PIGGYBACK” CONTRACT

[Link to SBBC AGREEMENT/RFP # 24-612-P-WH](#)

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

BOARD AGENDA ITEM – July 30, 2024

PROCUREMENT SOLICITATION

RFP 24-612-P-DR – Internal Audit Services

<input type="checkbox"/> (ITB) Invitation To Bid	<input type="checkbox"/> (ITN) Invitation To Negotiate	<input type="checkbox"/> (PB) Piggyback
<input checked="" type="checkbox"/> (RFP) Request For Proposal	<input type="checkbox"/> (RFQ) Request For Qualifications	<input type="checkbox"/> (SC) State Contract
<input type="checkbox"/> (SS) Sole Source		

REQUESTOR: Financial Services

Legal Review Required: **Yes** **No**

Standard Template Used with No Changes: **Yes** **No**

Standard Template: RFP

VENDOR NAME	AMOUNT AWARDED	REQUIRED PRODUCTS/SERVICES
RSM US LLP	\$338,550.00 Annually	Internal Auditing Services & School Internal Audits
Three-Year Term Total	\$1,015,650.00	

<input type="checkbox"/> Contract Renewal	New Contract Amount	\$ 1,015,650.00
<input type="checkbox"/> Recurring Contract	Previous Contract Amount	\$ 948,375.00
<input checked="" type="checkbox"/> New Contract	Variance	\$ 67,275.00

PRICE INCREASE / DECREASE EXPLANATION:

The fiscal year 2023/2024 contract provided services for our Annual Internal School Accounts Audit, \$118,425, and provided audit services based on the Audit Committee’s budget of \$199,500. Fiscal Year 2024/2025 new fees will increase as follows:

RSM Contract Price Comparison

Previous Contract Annual Amount (\$116,625 original went to \$118,425 with the addition of 2 new schools)

June 30, 2024 \$118,425

New Contract Annual Amount (17.4% Increase from last FY):

June 30, 2025-2030 \$139,050

District Internal Accounts added for fiscal years 2025-2030 will be \$1,050 per cost center tested.

Additional Services – Hourly Rates

Position	Current Hrly	2025 Hrly % Inc.	2026 Hrly % Inc.	2027 Hrly % Inc.	2028 Hrly % Inc.	2029 Hrly % Inc.	2030 Hrly % Inc.
Partner/Director	\$250	\$325 30.0%	\$325 0.0%	\$335 3.1%	\$345 3.0%	\$355 2.9%	\$366 -3.0%
Manager	\$200	\$291 45.5%	\$291 0.0%	\$300 3.1%	\$308 2.7%	\$318 3.2%	\$328 -3.0%
Supervisor	\$175	\$275 57.1%	\$275 0.0%	\$283 2.9%	\$291 2.8%	\$300 3.1%	\$310 -3.2%
Senior Acct.	\$150	\$250 66.7%	\$250 0.0%	\$258 3.2%	\$265 2.7%	\$273 3.0%	\$281 -2.8%
Staff	\$125	\$175 40.0%	\$175 0.0%	\$180 2.9%	\$186 3.3%	\$191 2.7%	\$197 -3.0%
Specialist	\$200	\$325 62.5%	\$325 0.0%	\$335 3.1%	\$345 3.0%	\$355 2.9%	\$366 -3.0%

The District will not increase the Audit Committees' budget allocation, meaning the district will receive fewer audit and risk analysis services from RSM. Considering the proposed rates for the upcoming fiscal year, we estimate a 39% decrease in the number of hours available for audit committee tasks.

DISCUSSION:

RSM US LLP is a nationally established internal audit company providing many school districts and public entities throughout the state of Florida with auditing services. RSM has performed internal auditing services for the District in a professional and acceptable manner for many years. Their work has included audits of schools, departments, and charter schools. The results of their audits will be provided to the Audit Committee in a written format that includes a description of concerns, as well as recommendations for improvement. The Audit Committee and the District will then review their recommendations in order to set appropriate corrections and timelines for improvements that will benefit the District.

The standard agreement template has been used with modifications, which is pending Legal Review.

CONTRACT TERM:

The initial contract term shall commence July 31, 2024 and continue until July 30, 2027 with the option to renew for an additional one (1) two (2) year period. Such renewal shall be contingent upon the recommendation of the School Board's Audit Committee, annual contract review, and mutual agreement by both parties.

RECOMMENDATION:

It is the recommendation of the School Board's Audit Committee to approve the award for RFP 24-612-P-WH, Internal Auditing Services with the top ranked firm, RSM US LLP.

AUTHORITY FOR ACTION:

Florida Administrative Code 6A-1.012



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This Agreement ("Agreement") is made by and between The School Board of Brevard County, Florida, a political subdivision of the State of Florida, located at 2700 Judge Fran Jamieson Way, Viera, Florida 32940, more commonly known as Brevard Public Schools (hereinafter referred to as "BPS") and RSM US LLP with an address of 7351 Office Park Place, Melbourne, FL 32940, (hereinafter referred to as "Contractor"), each individual referred to as a "Party" and, collectively, the "Parties."

, BPS desires to secure a contractual relationship for the purpose of Internal Audit Services for Brevard County Public Schools, as outlined in Exhibit "A," Scope of Services ("Services"), and

, these Services have been competitively solicited pursuant to RFP 24-612-P-WH, which has been assigned to the tracking number indicated above by BPS for tracking purposes.

, for good and valuable consideration and the mutual promises contained herein, the Parties agree as follows:

_____ The above Recitals are true and correct and are incorporated herein.

_____ The following definitions of terms associated with this Agreement are provided to establish a common understanding between both Parties to this Agreement, as to the intended application, interpretation, and usage of terms in connection with this Agreement.

- 2.1. " M " refers to the executed Agreement by and between BPS and Contractor.
- 2.2. " M M " means a written document authorized by the parties to this Agreement which, when executed by both parties, sets forth any changes to that certain scope of services ("Services"), attached hereto as Exhibit "A" and incorporated herein by reference, that contemplates a change in the Services, work, and materials to be provided and performed by Contractor pursuant to this Agreement, sets forth the basis of compensation due to Contractor of, and sets forth the time period and/or schedule for performance and completion thereof.
- 2.3. shall mean The School Board of Brevard County, Florida and may be used interchangeably with Brevard Public Schools.
- 2.4. " " For purposes hereof, "Confidential Information" shall mean any non-public information of the other party that is designated as confidential, or that the receiving party knew or reasonably should have known was confidential because it derives independent value from not being generally known to the public. Confidential Information shall not include any information which: (a) a party can demonstrate was rightfully in its possession prior to the date of disclosure to it by the other party; (b) at the time of disclosure or later, is published or becomes part of the public domain through no act or failure to act on the part of a party; (c) a party has developed independently without reference to any Confidential Information of the other party; (d) a party can demonstrate such information came into its possession from a third-party who had a bona fide right to make such information available; or (e) is subject to the Florida Public Records Law, Chapter 119, F.S., or any other information required to be disclosed by a valid court order or agency of government.
- 2.5. " " means RSM US LLP, a Party hereto, who is authorized to conduct business in the State of Florida, offering Services hereunder, which has executed this Agreement, and which shall be legally obligated, responsible, and liable for providing and performing any and all of the Services, work,

this Agreement may be withheld until all reports due from Contractor, and necessary adjustments thereto, have been approved by BPS.

_____ The obligations of BPS under this Agreement are subject to the availability of funds lawfully appropriated for its purpose by the State of Florida and BPS.

_____ If applicable to the Services contained herein, signature of this Agreement by Contractor shall be deemed an acknowledgement and certification by Contractor that the wage rates and costs used to determine the funds provided for in this Agreement are accurate, complete, and current as of the date of this Agreement. The said rates and costs shall be adjusted to exclude any significant sums should BPS determine that the rates and costs were increased due to inaccurate, incomplete, or non-current wage rates or due to inaccurate representations of fees paid to Contractor. BPS shall exercise its rights under this provision within one (1) year following final payment of the funds.

8.1. All of the Services herein shall be performed by Contractor or under its supervision, and all personnel engaged in performing the Services shall be fully qualified and, if required, authorized or permitted under applicable state and local law to perform such Services.

8.2. rd r d

8.2.1. Contractor shall comply with the Jessica Lunsford Act, effective September 1, 2005, as same may be amended from time to time and with all requirements of Sections 1012.32 and 1012.465, F.S.

8.2.2. Except as provided in Sections 1012.467 or 1012.468, F.S., and consistent with BPS policy, all of Contractor's personnel who (1) are to be permitted access to school grounds when students are present, (2) will have direct contact with students, or (3) have access or control of school funds, shall successfully complete the background screening required by the referenced statutes and meet the standards established by the statutes and BPS. This background screening will be conducted by BPS in advance of the Contractor or its personnel providing any Services under the conditions described in the previous sentence.

8.2.3. Contractor shall bear the cost of acquiring the background screening required by Section 1012.32, F.S., and any fee imposed by the Florida Department of Law Enforcement to maintain the fingerprints provided with respect to Contractor and its personnel.

8.2.4. The Parties agree that the failure of Contractor to perform any of the duties described in this section shall constitute a material breach of this Agreement entitling BPS to terminate immediately with no further responsibilities or duties to perform under this Agreement. Contractor agrees to indemnify and hold harmless the School Board, its officers and employees from any liability in the form of physical or mental injury, death, or property damage resulting from Contractor's failure to comply with requirements of this section or with Sections 1012.32 and 1012.465, F.S.

8.3. r Contractor shall notify BPS as soon as possible, but no later than five (5) working days, after any changes in address or key personnel positions of Contractor. Changes in key personnel may include resignations, approved leaves of absence of six (6) weeks or more, or terminations. Such notification shall be in writing and shall include information related to replacement staff assigned. Contractor agrees to work closely with BPS to ensure that the work and cooperation between the Parties is efficient and mutually productive to both Parties.

8.4. r d r To the extent applicable to the Services hereunder, Contractor and all Contractor staff under this Agreement shall meet and comply with all federal, state, county, and city laws, ordinances, rules, and regulations that relate to the background screening process of those applying for work with children, seniors, or the disabled, including those contained in Chapter 408 (Health Care Administration) and Chapter 435 (Employment Screening).

8.5. Contractor acknowledges that its employees and agents will behave in an appropriate manner while on the premises of any BPS facility and shall, at all times, conduct themselves in a manner consistent with BPS policies and within the discretion of the premises administrator or designee. It is a breach of this Agreement for any agent or employee of Contractor to behave in a manner which is inconsistent with good conduct or decorum or to behave in any manner that will disrupt the educational program or constitute any level of threat to the safety, health, and well-being of any student or employee of BPS. Contractor agrees to immediately remove any agent or employee if directed to do so by the premises administrator or designee.

9.1. BPS is exempt from federal and state taxes for tangible personal property. Contractor shall not be exempted from paying applicable sales tax to the State of Florida and/or the federal government, as the case may be, for the purchase of materials to fulfill contractual obligations with BPS, nor shall Contractor be authorized to use BPS's tax exemption number in securing such materials.

9.2. In the event Contractor is also exempt from federal and state taxes for tangible personal property, it shall promptly submit to BPS an appropriate exemption certificate. BPS will sign an exemption certificate submitted to it by Contractor.

9.3. Contractor shall be responsible for payment of its own FICA and social security benefits with respect to this Agreement.

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10.1. In the performance of this Agreement, Contractor shall maintain books, records, and accounts of all activities in compliance with standard accounting procedures.

10.2. Documentation in connection with the description of the Services as set forth in Exhibit "A" attached hereto shall be provided upon request.

10.3. Contractor shall provide report containing requested data in the requested format in a timely manner as defined by BPS.

At its sole expense, Contractor will provide, before commencement of the Services, and submit to BPS along with this Agreement, a certificate(s) evidencing such insurance coverage to the extent listed in 11.1.1. to 11.5.1. below. Contractor must maintain the specified insurance during the term of this agreement. The insurance requirements are as follows:

11.1. "The School Board of Brevard County, Florida" shall be named as an additional insured to the insurance policy. If the School Board is not named as an additional insured, then the School Board reserves the right to terminate this Agreement.

11.2. All Contractors whose work for BPS includes products or services that have the potential to cause property damage or bodily injury are required to carry this insurance to the limit listed below. This includes but is not limited to Contractors such as manufacturers of goods and medicines, general contractors, other construction industry tradespeople, caterers, food distributors, and retailers.

11.3. Any Contractor transporting district employees, delivering or transporting district owned equipment or property, or providing services or equipment where a reasonable person would believe that BPS is responsible for the work of the Contractor from portal to portal is required to carry this insurance to the limit listed below.

11.4. All Contractors that have four (4) or more employees or that subcontract any portion of their work to another individual or company are required to have workers' compensation insurance to the limits listed below.

11.5. All Contractors providing professional services such as architects, engineers, attorneys, auditors, accountants, consultants, trainers, etc. are required to have this insurance to the limits listed below.

All Contractors will carry and maintain policies as described in numbers 11.1. to 11.5. above and as checked off in the box to the left of each section 11.1.1. to 11.5.1. below as specifically marked by representatives of the BPS Office of Procurement Services. All required insurance must be from insurance carriers that have a rating of “A-” or better and a financial size category of “VII” or higher according to the A. M. Best Company. Such certificates must contain a provision for notification to BPS thirty (30) days in advance of any material change in coverage or cancellation and the Certificate Holder shall be named as below:

The School Board of Brevard County, Florida
 2700 Judge Fran Jamieson Way
 Viera, FL 32940

This is applicable to the procurement and delivery of products, goods, or services furnished to BPS.

- 11.1.1. Negligence including Bodily Injury and Property Damage :
 - Per Occurrence - \$1,000,000
 - General Aggregate - \$2,000,000

- 11.2.1. Negligence Including Bodily Injury and Property Damage - :
 - Products – Completed Operations Aggregate - \$1,000,000
 - \$2,000,000

- 11.3.1. Negligence Including Bodily Injury and Property Damage:
 - Per Claim - \$ 500,000
 - Combined Single Limit (each accident) - \$1,000,000

- 11.4.1. W.C. Limit Required* - :
 - E.L. Each Accident - Statutory Limits
 - E.L. Disease – Each Employee \$ 1,000,000
 - E.L. Disease – Policy Limit \$ 1,000,000

- 11.5.1. For services, goods, or projects that will not exceed \$1,000,000 in value over a year.
 - Each Claim - \$ 250,000
 - Annual Aggregate - \$ 500,000

For services, goods, or projects that will exceed \$1,000,000 in value over a year.

 - Each Claim - \$1,000,000
 - Annual Aggregate - \$2,000,000

If Professional/Environmental/Cyber Liability policy is written on a “claims-made” basis, coverage shall remain in effect for three (3) years after the expiration or termination of the agreement and any of its extensions.

11.6. All insurance shall be primary and not contributory to any other insurance carried by The School Board of Brevard County, Florida. This shall also apply to any self-insurance maintained by The School Board of Brevard County, Florida.

11.7. Contractor shall notify BPS’s Procurement Department within thirty (30) days of any material changes or notice of cancellation Contractor received from its insurer on above required insurance.

- 16.3. If any legal action or other proceeding is brought for the enforcement of this Agreement, or because of a dispute, breach, default, or misrepresentation in connection with any provision of this Agreement, the successful or prevailing party or parties shall be entitled to recover reasonable attorney's fees, court costs, and all expenses (including taxes) even if not taxable as court costs (including, without limitation, all such fees, costs, and expenses incident to appeals), incurred in that action or proceeding, in addition to any other relief to which such party or parties may be entitled.

_____ Contractor represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of Services required hereunder, as provided for in Section 112.311, F.S. Contractor further represents that no person having any interest shall be employed for said performance of services. Contractor shall promptly notify BPS in writing by certified mail of all potential conflicts of interest for any prospective business association, interest, or other circumstances that may influence or appear to influence Contractor's judgment or quality of Services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstances and the nature of work that Contractor may undertake. Contractor shall request an opinion by BPS as to whether the association, interest, or circumstance would, in the opinion of BPS, constitute a conflict of interest if entered into by Contractor. BPS agrees to notify Contractor of its opinion by certified mail within thirty (30) calendar days of receipt of notification by Contractor. If, in the opinion of BPS, the prospective business association, interest, or circumstance would not constitute a conflict of interest by Contractor, BPS shall so state in its response, and Contractor may, at its option, enter into said association, interest, or circumstance and it shall be deemed not a conflict of interest with respect to the Services provided to BPS by Contractor under the terms of this Agreement. If BPS, in its sole discretion, determines that there is a conflict, Contractor shall not enter into or if already entered into, will immediately terminate such arrangement or Agreement with the subject business associate.

- 18.2. Contractor is, and shall be, in the performance of all Services and activities under this Agreement, an independent contractor, and not an employee, agent, or servant of BPS. All persons engaged in any of the work or Services performed pursuant to this Agreement shall at all times, and in all places, be subject to Contractor's sole direction, supervision, and control. Contractor shall exercise control over the means and manner in which it and its employees perform the work, and in all respects to Contractor's relationship and the relationship of its employees to BPS shall be that of an independent contractor and not as employees or agents of BPS. Contractor does not have the power or authority to bind BPS in any promise, agreement, or representation.

- 18.3. Nothing contained herein shall be deemed to create an association, partnership, joint venture, or relationship of principal and agent or master and servant among the Parties or any affiliate thereof, or to provide any Party hereto with the right, power, or authority whether expressed or implied, to create any such duty or obligation on behalf of any other Party.

_____ Contractor shall not pledge BPS's credit or make it a guarantor of payment or surety for any agreement, debt, obligation, judgment, lien, or any form of indebtedness. Contractor further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Agreement.

- _____ M _____ M _____
- 20.2. Contractor shall deliver to BPS for approval and acceptance, and before eligible for final payment of any amounts due, all documents and materials prepared by Contractor for BPS under this Agreement.
- 20.3. All BPS written and oral information not in the public domain or not previously known, and all information and data obtained, developed, or supplied by BPS at its expense will be kept as Confidential Information by Contractor and will not be disclosed to any other party, directly or indirectly, without BPS's prior written consent unless required by a lawful order of court. All drawings, maps, sketches, and other data developed or purchased under this Agreement or at BPS's expense shall be and remains BPS's property and may be reproduced and reused at the discretion of BPS. As requested, BPS shall comply with the provisions of Chapter 119, F.S.

20.4. The Party receiving Confidential Information will not at any time disclose to any person or entity (including, without limitation, any member of the media) or use for its own benefit or the benefit of anyone, Confidential Information of the other Party without the prior written consent of said Party. Neither Party shall be liable for disclosure of Confidential Information if made in response to a valid order of a court, authorized agency of government, or in compliance with Chapter 119, F.S.

21.2.

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21.3. This Agreement is subject to and governed by the laws of the State of Florida, including without limitation Chapter 119, F.S., which generally makes public all records or other writings made by or received by the Parties. Contractor acknowledges its legal obligation to comply with Section 119.0701, F.S. Contractor shall keep and maintain public records, as that phrase is defined in the Florida Public Records Act, which would be required to be kept and maintained by BPS in order to perform the scope of services. Contractor shall comply with all requirements for retaining public records and shall transfer, at no cost to BPS, all public records in the possession of Contractor upon a request for such public records. See Section 119.0701(2)(b)4, F.S., for additional record keeping requirements.

21.4. A request to inspect or copy public records relating to BPS's contract for services must be made directly to BPS's Custodian of Public Records. If BPS does not possess the requested records, BPS's Custodian of Public Records shall immediately notify Contractor of the request. Contractor must provide a copy of the records to BPS or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S. If Contractor does not timely comply with BPS's request for records, BPS shall be able to sue for breach of contract and the prevailing party shall be entitled to attorney's fees.

21.5. Should Contractor fail to provide the requested public records to BPS within a reasonable time, Contractor understands and acknowledges that it may be subject to penalties under Sections 119.0701(3)(c) and 119.10, F.S.

21.6. Contractor shall not disclose public records that are exempt, or confidential and exempt, from public records disclosure unless specifically authorized by law for the duration of this Agreement term and following the completion, expiration, or termination of same if Contractor does not transfer the records to BPS. Upon completion, expiration, or termination of this Agreement, Contractor shall transfer, at no cost to BPS, all public records in its possession or keep and maintain public records required by BPS to perform the services. If Contractor transfers all public records to BPS, Contractor shall destroy any duplicate public records that are exempt, or confidential and exempt, from public records disclosure requirements. If Contractor keeps and maintains public records upon completion, expiration, or termination of this Agreement, Contractor shall meet all applicable requirements for retaining public records and provide requested records to BPS pursuant to the requirements of this Article. All public records stored electronically must be provided to BPS in a format that is compatible with the information technology systems of BPS.

_____ Contractor warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Agreement.

_____ Contractor shall maintain adequate records to justify all charges, expenses, and costs incurred in performing the work for at least seven (7) years after completion of this Agreement. BPS or its duly authorized representatives (to be mutually agreed upon by the Parties and subject to written obligations of confidentiality) shall have access to such time, billing, and reimbursable expense books, records, and documents as required in this section for the purpose of inspection, audit, excerpts, and transcription during normal business hours, at BPS's cost, upon five (5) days' written notice.

_____ M _____ Contractor warrants and represents that all of its employees are treated equally during employment without regard to race, color, religion, sex, age, national origin, sexual orientation, gender identity, or expression, and genetic information or any other category of persons protected pursuant to Florida law.

_____ All covenants, agreements, representations, and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Agreement and the consummation of the transactions contemplated hereby. The insurance and indemnity provisions set forth in the Agreement shall survive the termination of the Agreement.

_____ Contractor hereby represents and warrants that it has and will continue to maintain all licenses and approvals required to conduct its business, and that it will at all times conduct its business activities in a reputable manner.

_____ M _____ Contractor agrees it shall comply with all applicable laws, codes, ordinances, permitting, and regulations as well as applicable BPS policies and regulations, rules, and guidelines in connection with the Services to be provided hereunder, including, without limitation, BPS Policy 6460 Vendor Relations. BPS agrees it shall comply with all applicable laws, codes, ordinances, permitting, and regulations in connection with the Services to be provided hereunder.

_____ If any terms or provision of this Agreement, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, such term or provision shall be stricken and deemed unenforceable and every other term and provision of this Agreement shall be deemed valid and enforceable to the extent permitted by law.

_____ M _____ M _____ Contractor shall acquire no rights under the Agreement to, and shall not use, the name of The School Board of Brevard County, Florida or the name of "Brevard County Schools" or "BPS" either alone or in conjunction with or as part of any other name, word, mark, picture, logo, design, and/or trademark (collectively, "BPS Marks") in any of Contractor's advertising, publicity, or promotion; to express or imply any endorsement by BPS or Brevard County Schools of its Services; or in any other manner (whether or not similar to the uses hereinabove specifically prohibited) without the prior review and written approval by BPS, except as expressly permitted herein. No advertisement, publication, or other use of BPS Marks shall be published or otherwise promulgated by Contractor without BPS's prior inspection and written approval. This clause shall survive the expiration or sooner termination of this Agreement.

_____ Contractor is hereby notified that the federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for federal government purposes: the copyright in any work developed under a grant, subgrant, or contract under a grant or subgrant; and, any rights of copyright to which a grantee, subgrantee, or a Contractor purchases ownership with grant support. Furthermore, the Parties agree that BPS has the right to make copies through in-house printer or other non-commercial means, of any materials, whether in tangible or electronic means or media, that are delivered under the provisions of this Agreement for use within BPS for purposes related to BPS business, operations, the delivery of the educational program, or to comply with the requirements of law, rule, policy, or regulation. Notwithstanding any other provisions set forth herein, Contractor reserves all rights in and to all proprietary works of authorship created, developed or purchased by Contractor or any third party under contract to Contractor that have not been created specifically for BPS and/or have general applicability to Contractor's business, whether they were created prior to or during the term of this agreement, including without limitation, methodologies, templates and documentation, as well as copyrights, trademarks, service marks, ideas, concepts, know-how, techniques, knowledge or data, and any derivatives thereof (collectively, "Contractor Information"). To the extent that Contractor incorporates any Contractor Information into the deliverables or work product it provides to BPS, upon final payment for services, Contractor hereby grants to BPS a nonexclusive, nontransferable license to use such Contractor Information solely for internal purposes and solely in connection

with BPS' use of the deliverables or work product. BPS may not reuse, resell or disclose the Contractor Information to any third parties. Further, BPS is expressly prohibited from disaggregating the Contractor Information from the deliverables or work product.

- 31.1. Contractor shall implement appropriate measures designed to ensure the confidentiality and security of Protected Information, protect against any anticipated hazards or threats to the integrity or security of such information, protect against unauthorized access or disclosure of information, BPS Protected Information or an individual identified with the data or information in Contractor's custody.
- 31.2. Contractor will not knowingly permit any Contractor's personnel to have access to any BPS facility or any records or data of BPS if the person has been convicted of a crime in connection with (1) a dishonest act, breach of trust, or money laundering, or has agreed to enter into a pretrial diversion or similar program in connection with a prosecution for such offense, as described in Section 19 of the Federal Deposit Insurance Act, 12 U.S.C. §1829(a); or (2) a felony. Contractor must, to the extent permitted by law, conduct a check of public records in all of the employee's states of residence and employment for at least the last five (5) years in order to verify the above. Contractor shall assure that all contracts with subcontractors impose these obligations on the subcontractors and shall monitor the subcontractors' compliance with such obligations.
- 31.3. To the extent Services provided hereunder pertain to the access to student information, Contractor shall adhere to all standards included in Sections 1002.22 and 1002.221, F.S. (the Protection of Pupil Privacy Acts), 20 U.S.C. §1232g - the Family Educational Rights and Privacy Act (FERPA), the federal regulations issued pursuant thereto (34 CFR Part 99), and/or any other applicable state or federal law or regulation regarding the confidentiality of student information and records. Further, Contractor, and its officers, employees, agents, and representatives, shall fully indemnify and hold BPS harmless for any violation of this provision including, but not limited to, defending BPS and its officers, employees, agents, and representatives against any complaint, administrative or judicial proceeding, payment of any penalty imposed upon BPS, or payment of any and all costs, damages, judgments, or losses incurred by or imposed upon BPS arising out of the breach of this provision by Contractor, its officers, employees, agents, or representatives, to the extent that the Contractor, or its officers, employees, agents, or representatives, shall either intentionally or negligently violate this provision, Sections 1002.22 and 1002.221, F.S., or other applicable state, local, or federal laws, rules, or regulations. This provision shall survive the termination of or completion of all performance obligations under this Agreement, and shall remain fully binding upon Contractor. A separate Non-Disclosure Agreement may be required, which shall be mutually agreed-upon by the Parties.
- 31.4. Contractor also agrees to comply with all applicable state and federal laws, regulations, and BPS policies to the extent Contractor is performing the Services on BPS's systems including Privacy Rights of Students, Computer Users' Responsibilities, Security of Computing Resources, Security of Data, Privacy of Computing Resources, Health Information Privacy and Accountability Act (HIPAA), Children Internet Protection Act (CIPA), and the Gramm-Leach Bliley Act (GLBA).
- 31.5. Contractor agrees to protect and maintain the security of data with protection security measures that include maintaining secure environments that are patched and up to date with all reasonably appropriate security updates as designated by a relevant authority (e.g. Microsoft notifications, etc.). Contractor agrees to conform to the following measures to protect and secure data:
- 31.5.1. Contractor agrees that any and all transmission or exchange of system application data with BPS and/or any other parties shall take place via secure means, e.g. HTTPS, FTPS, SFTP, or equivalent.
- 31.5.2. Contractor agrees that any and all BPS data will be stored, processed, and maintained solely on designated servers and that no BPS data at any time will be processed on or transferred to any portable or laptop computing device or any portable storage medium, unless encrypted. All servers, storage, backups, and network paths utilized in the delivery of the service shall be contained within the states, districts, and territories of the

United States unless specifically agreed to in writing by BPS with designated data, security, or signature authority. An appropriate officer with the necessary authority can be identified by BPS for any general or specific case.

- 31.5.3. Contractor agrees to store all BPS backup data stored as part of its backup and recovery processes in encrypted form, using no less than 128 bit key.
- 31.5.4. Contractor agrees that any and all data exchanged shall be used expressly and solely for the purposes enumerated in this Agreement. Data shall not be distributed, repurposed, or shared across other applications, environments, or business units of Contractor. As required by Federal law, Contractor further agrees that no BPS data of any kind shall be revealed, transmitted, exchanged, or otherwise passed to other contractors or interested parties except on a case-by-case basis as specifically agreed to in writing by an BPS officer with designated data, security, or signature authority.
- 31.6. Contractor agrees that upon termination of this Agreement it shall return all data to BPS in a useable electronic form, and erase, destroy, and render unreadable all BPS data in its entirety in a manner that prevents its physical reconstruction through the use of commonly available file restoration utilities. Contractor will confirm in writing that these actions have been completed within seven (7) days of the written request of an agent of BPS.
- 31.7. Contractor agrees to comply with the State of Florida Database Breach Notification process and all applicable laws, including, but not limited to, Section 501.171, F.S., that require the notification of individuals in the event of unauthorized release of personally identifiable information or other event requiring notification under applicable law. In the event of a breach event requiring notification under applicable law ("Notification Event"), Contractor agrees to notify BPS promptly and assume responsibility for informing all such individuals in accordance with the applicable law and to indemnify, hold harmless, and defend BPS, its board members, employees, and representatives from and against any claims, damages, or other harm related to such Notification Event subject to the limitation of liability.
- 31.8. If Contractor becomes compelled by law or regulation (including securities laws) to disclose any Protected Information, Contractor will provide BPS with prompt written notice to the extent legally permissible so that BPS may seek an appropriate protective order or other remedy. If a remedy acceptable to BPS is not obtained by the date that Contractor must comply with the request, Contractor will furnish only that portion of the Protected Information that it is legally required to furnish, and Contractor shall require any recipient of the Protected Information to exercise commercially reasonable efforts to keep the Protected Information confidential.
- 31.9. Contractor and BPS acknowledge that unauthorized disclosure or use of the Protected Information may irreparably damage BPS in such a way that adequate compensation could not be obtained from damages in an action at law. Accordingly, the actual or threatened unauthorized disclosure or use of any Protected Information shall give BPS the right to seek injunctive relief restraining such unauthorized disclosure or use, in addition to any other remedy otherwise available (including reasonable attorneys' fees). Contractor hereby waives the posting of a bond with respect to any action for injunctive relief.
- 31.10. As part of the Services, Contractor will be responsible for safekeeping all keys, access codes, combinations, access cards, personal identification numbers, passwords, and similar security codes and identifiers issued to Contractor's employees, agents, or subcontractors. Contractor agrees to require its employees to promptly report a lost or stolen access device or information.
- 31.11. Contractor is permitted to disclose Confidential Information to its employees, authorized subcontractors, agents, consultants, and auditors on a need to know basis only, provided that all such subcontractors, agents, consultants, and auditors are bound by written confidentiality obligations to Contractor no less strict than those set forth herein.

31.12. From time to time, BPS may reasonably request that Contractor protect the confidentiality of certain Protected Information in particular ways to ensure that confidentiality is maintained. Contractor has the right to reasonably decline BPS's request.

_____ M The Parties understand and agree this Agreement is a non-exclusive agreement and the Parties hereto may participate in other comparable services to and from any other person or entity.

_____ M BPS and Contractor agree that this Agreement and any documents made a part thereof, sets forth the entire agreement between the Parties, that there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in this Agreement may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the Parties hereto. In the event a conflict arises, the Parties shall discuss any such conflict and the priority of controlling documents shall be as follows: this Agreement, the solicitation, any addenda, and Contractor's response to the solicitation. Note that BPS reserves the exclusive right to rectify any conflicts in its sole discretion.

_____ If there is a conflict between this Agreement and any Exhibits and/or Attachments attached, this Agreement governs.

_____ M Each Party has participated in negotiating and drafting this Agreement, so if an ambiguity or a question of intent or interpretation arises, this Agreement is to be construed as if the Parties had drafted it jointly, as opposed to being construed against a Party because it was responsible for drafting one or more provisions of this Agreement.

_____ 36.1. It is understood that those signing this Agreement have the legal authority to enter into binding Agreements.

36.2. This Agreement contains all the terms and conditions agreed upon by the Parties. Items incorporated by reference are physically attached hereto. No other Agreements, oral or otherwise, regarding the subject matter of this Agreement, shall be deemed to exist or to bind the Parties hereto.

36.3. Contractor shall obtain and possess throughout the term of this Agreement all licenses and permits required for its operations under Federal, Florida, and local laws and shall comply with all fire, health, and other applicable regulatory codes.

36.4. All Services shall be performed and located in appropriate settings that are convenient, safe, clean, and well-maintained.

36.5. BPS agrees to provide full accessibility to property owned or leased by BPS for Contractor's employees to perform Services as agreed upon herein. For software support, BPS agrees to allow for secure, remote access to the system via internet-based tools such as WebEx or PCAnywhere or as outlined and agreed upon herein.

36.6. Each Party agrees not to hire or attempt to hire employees of the other Party during the term and for a period of one (1) year after the term (including any renewal term) of this Agreement, without the express written consent of the other Party.

36.7. Pursuant to Section 287.133, F.S., the following restrictions are placed on the ability of persons convicted of public entity crimes to transact business with BPS: when a person or affiliate has been placed on the convicted vendor list following a conviction for a public entity crime, it may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, F.S., for CATEGORY TWO for a period of thirty-six (36) months following the date of being placed on the convicted contractor list.

M By signing this Agreement, Contractor certifies, to the best of its knowledge and belief, that it and its principals:

- 37.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency.
- 37.2. Have not, within the preceding five (5) year period, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public transaction; 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.
- 37.3. Are not presently indicted or otherwise criminally charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in the preceding paragraph.
- 37.4. Have not within the preceding five (5) year period had one (1) or more public transactions (federal, state, or local) terminated for cause or default.
- 37.5. Contractor agrees to notify BPS within thirty (30) days after the occurrence of any of the events, actions, debarments, proposals, declarations, exclusions, convictions, judgments, indictments, informations, or terminations as described above, with respect to Contractor or its principals.

 The failure of either Party to exercise or delay in exercising any right, power, or privilege provided for hereunder shall not be deemed a waiver thereof; nor shall any single or partial exercise of any such right, power, or privilege preclude any other or further exercise thereof, or the exercise of any other right, power, or privilege under this Agreement. No Party shall be deemed to have waived a right, power, or privilege provided for herein, unless such waiver is in writing and signed by the waiving Party. Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable.

 M Except as otherwise provided herein, none of the Parties shall be obligated to perform, and no Party shall be deemed to be in default of its performance, if prevented by: (a) fire, earthquake, hurricane, wind, flood, act of God, riot, or civil commotion; (b) any law, ordinance, rule, regulation, or order of any public or military authority stemming from the existence of economic or energy controls, hostilities, war, or governmental law and regulation; or (c) labor dispute that results in a strike or work stoppage affecting the performance of this Agreement.

 All formal notices, proposed changes, and determinations between the Parties hereto including, but not limited to, changes to the notification addresses set forth below, shall be in writing and shall be sufficient if mailed by United States mail, postage prepaid, to the parties at the contact information listed below:

Attention: Procurement and Distribution Services
2700 Judge Fran Jamieson Way
Viera, Florida 32940

 M
Attention: Jennifer Murtha
7351 Office Park Place
Melbourne, FL 32940

 This Agreement may be executed in counterpart copies, including facsimile and electronic mail signatures, each of which shall be deemed to constitute one (1) original document.

 . E-Verify. Under Section 448.095, Fla. Stat., Contractor shall use the U.S. Agency of Homeland Security's E-Verify system, <https://e-verify.uscis.gov/emp>, to verify the employment eligibility of all employees hired during the term of this Agreement. Contractor shall also require all subcontractors performing work under this Agreement to use the E-Verify system for any employees they may hire during the term of this Agreement. Contractor must provide evidence of compliance with 448.095, Fla. Stat. Evidence may consist of, but is not

, BPS has made and executed this Agreement and Contractor has made and executed this Agreement on the day and year written below.

M

By (Signature): Laura Manlove Digitally signed by Laura Manlove
DN: DC=net, DC=ham, DC=mgoldley, OU=Field Resources, OU=Offices, OU=Metekome-FS-01, OU=Users, CN=Laura Manlove
Reason: I am the author of this document
Location:
Date: 2024.07.25 13:42:47 -0400
Post-POST Editor Version: 15.1.2 Date: 7/25/24
Authorized Representative Signature

Print Name: Laura Manlove

Title: Director

By (Signature): _____ Date: _____
Megan Wright, Board Chair

YEAR	FND	CNTR	PROJECT	FUNC	OBJT	PRG	S	AMOUNT

Send the required insurance certificates to the Procurement and Distribution Services Department.
New Contractors: Send all completed Forms to the Procurement and Distribution Services Department.

The original Request for Proposal #24-612-P-WH and Contractor's original submittal, documents submitted at Oral Presentations and final pricing schedule dated June 5, 2024 shall be incorporated into this agreement by reference and shall be attached as exhibits to this agreement. In the event of a conflict between the terms and conditions of these documents, the following order of preference shall be in place as listed below:

- a. This Agreement
- b. Exhibit A: Scope of Services
- c. Exhibit B: Pricing Schedule dated June 5, 2024
- d. Exhibit C: The original Request for Proposal #24-612-P-WH and any addenda.
- e. Exhibit D: The Contractor's original submittal.



District internal audits and hourly rates for additional services

The rate table below is discounted from our firm’s standard rates as a courtesy for our government clients and especially for the District, whom we have served for many years. As a demonstration of good faith, we have further reduced the Manager rate from our original proposal rate table. The Manager role is critical to providing quality services to you and mitigating risk, and it is important to us that the District have proper Manager oversight of internal audits.

Position	2025 hourly rate	2026 hourly rate	2027 hourly rate	2028 hourly rate	2029 hourly rate	2030 hourly rate
Partner, managing director and director	\$325	\$325	\$335	\$345	\$355	\$366
Manager	\$291	\$291	\$300	\$308	\$318	\$328
Supervisor	\$275	\$275	\$283	\$291	\$300	\$310
Senior	\$250	\$250	\$258	\$265	\$273	\$281
Staff	\$175	\$175	\$180	\$186	\$191	\$197
Specialist (IT and other specialists)	\$325	\$325	\$335	\$345	\$355	\$366

As a commitment to our relationship RSM will keep our rates consistent for the first two years of the contract term.

Internal accounts audit

We have reduced the fee for District internal accounts from the fee provided to you in our proposal. As discussed with the District’s Director of Accounting on June 3, 2024, the level of effort required to audit the District internal accounts will be less than we had originally estimated and will be similar to the procedures performed at an elementary school.

The fixed fees proposed below have been calculated on a per site basis, to allow for flexibility in total costs to the District annually:

Services as outlined in the RFP			
Elementary schools	57	\$1,050	\$59,850
Middle schools	12	\$1,600	\$19,200
High schools and junior and senior high schools	16	\$3,750	\$60,000
Total	85		\$139,050
District internal accounts*		\$1,050	

**Cost stated is per District internal account cost center to be tested. The number of District internal account sites tested per year shall be determined during pre-planning through a risk assessment collaboratively with District management.*





Fiscal year ending	Total fees (All Schools Only)
June 30, 2025	\$139,050
June 30, 2026	\$139,050
June 30, 2027	\$139,050
June 30, 2028	\$139,050
June 30, 2029	\$139,050
June 30, 2030	\$139,050

As a commitment to our relationship RSM will keep internal accounts fees consistent throughout the contract term.





THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
PROCUREMENT & DISTRIBUTION SERVICES
2700 Judge Fran Jamieson Way
Viera, FL 62940

REQUEST FOR PROPOSAL
SCOPE OF WORK AND SPECIAL TERMS & CONDITIONS

24-612-P-WH, INTERNAL AUDIT SERVICES

ALL PROPOSALS DUE BY: Tuesday, April 2, 2024 BY 2:00 PM ET
NOTE: PROPOSALS RECEIVED AFTER THE DUE DATE AND TIME WILL NOT BE ACCEPTED.

PRE-PROPOSAL MEETING: UNDEFINED

PROCUREMENT CONTACT: WIL HENZMANN, SENIOR PROCUREMENT AGENT
PHONE: (321) 633-1000 EXT: 11623
EMAIL: HENZMANN.WILLIAM@BREVARDSCHOOLS.ORG

RESPONSES MUST BE SUBMITTED ELECTRONICALLY TO:

<https://secure.procurenw.com/portal/brevardschools>

1. Introduction

1.1. Summary

The purpose of this Request for Proposal (RFP) is to solicit competitive sealed proposals to furnish internal audit services for the use of The School Board of Brevard County, Florida (School Board).

2. Scope of Work

2.1. SCOPE OF WORK

- A. **General Responsibilities:** The District is seeking an Audit Firm which shall perform internal audit services in accordance with the terms and conditions of the agreement and the terms of the applicable annual "Internal Audit Plan". The selected Firm or individual will report organizationally to the School Board Audit Committee. The annual "Internal Audit Plan" will be based on the results of the risk assessment of the District and shall describe the nature of the services to be performed by the Firm for each year (or portion thereof) during the term of the agreement. The Firm shall prepare a proposed internal audit plan that will be approved by the School Board's Audit Committee for the forthcoming year. For purposes of the solicitation, the term annual "Internal Audit Plan" shall refer to the internal audit plan that is prepared and approved for each year during the term of the agreement in accordance with the terms and conditions of this RFP.

The scope of work will be determined by the approved "Internal Audit Plan" and will include, but is not limited to, risk assessments of the School Board operations, reports of assessments of the entity-wide control environment and internal control structure, as well as reports of audit findings and, recommendations that will improve operations and reduce risks. The selected Firm will develop a comprehensive auditing approach to review and evaluate the adequacy and effectiveness of the School Board's internal control structure to ensure the following:

- Reliability and integrity of financial and operating records and reports.
- Compliance with policies, procedures, plans, statutes, and other appropriate mandates.
- Safeguarding of Assets.
- Effective management and utilization of resources.

B. **School Internal Accounts:**

1. Currently the District has eighty-five (85) schools that have the capacity to raise funds, administer accounts established for various student activities, and to document the process by which internal accounts are expended. In

addition, the district maintains 21 internal accounts totaling approximately \$500,000. Sites may be added or deleted during any audit year.

2. The review of internal accounts will include, at a minimum, a review of internal controls and audit 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. The schools' internal accounting records are maintained on Terms software, also known as Cross Pointe, using an AS400 platform.
3. Firm will prepare individual school audit reports and will also present a consolidated end of year report for all schools.

C. **Expected Outcomes:** The audit reports shall include an executive summary along with details of the audit findings that may include, but are not limited to, the following items:

1. In conjunction with the Audit Committee, Board, Superintendent, Key Staff, perform a risk assessment of District operations to prioritize areas of internal audit work. From this assessment propose a multi-year audit schedule and perform audit work according to prioritized schedule.
2. Provide an explanation of your Firm's ability to create capacity and flexibility for unplanned special audits that may be requested as an emergency item.
3. Review and report on the adequacy and effectiveness of the control environment and the internal control structure.
4. Continually assess risks areas and make recommendations to the Superintendent, Key Staff and the Audit Committee for the Internal Audit Plan.
5. Provide recommendations to improve District's internal controls, accounting and operational processes and procedures.
6. Review compliance with policies, federal and state mandates, report non-compliance and provide recommendations for improvement.
7. Report on inaccuracies, irregularities, shortages, and defalcations, if any, discovered by the auditor; make recommendations for improvement.
8. Provide follow-up reports at least annually on remediation of findings throughout the year.
9. Work closely with the Chief Financial Officer to mitigate duplication of effort.

10. Provide staff availability to meet with the Audit Committee a minimum of 5 times per year to review audit reports and provide accessibility to the Committee and Staff as needed.

- D. **Exit Conferences for District Audits** will be held with key staff responsible for the operational area being audited, to discuss the findings and remediation of findings. Exit conferences will also be held with the Superintendent, Chief Financial Officer, and other appropriate District personnel, to discuss the audit reports to be presented to the Board and Audit Committee.
- E. **Exit Conferences for School Internal Accounts** will be held with the Principal or his/her designee to discuss the school's audit findings and remediation of the findings. After all, exit meetings are held with Principals, copies of all reports will be collated into one document to be reviewed with Senior Leadership, the Chief Financial Officer, Superintendent and other designated Staff, as needed.
- F. **Results Reported to the Audit Committee:** The Firm shall present the audit results of district audits and school internal accounts audits, to the Audit Committee at regularly scheduled Audit Committee meetings. Advanced copies of the final audit report will be provided to the Board, Superintendent, key district staff and the Audit Committee, at least 1 week prior to the scheduled Audit Committee meeting. The Internal Audit Manager will review the audit report with the Audit Committee Chairman as requested, or as needed prior to each Audit Committee meeting.
- G. **Scheduling of Work:** For district-wide audits, the Audit Firm will coordinate the audit schedule and requests for information through the Chief Financial Officer and Process Owner, as appropriate. For the audit of internal accounts, the Audit Firm shall coordinate the schedule and requests for information through each School Principal or his/her designee, after District coordination of the overall scheduling. The Audit Firm will be provided with reasonable space and accommodations at each school and at the school district offices, if necessary. Report preparation, editing and printing shall be the responsibility of the Audit Firm.
- H. **Deliverable Reports:** The Audit Firm will issue individual audited reports for each school site and will also present a consolidated report on all sites by September 30 annually. Printed and soft copies should be made available to all process owners, the Superintendent, Chief Financial Officer, Board, Audit Committee, and key staff members as appropriate.

- I. **Other Services:** If, during the contractual period, additional services are needed, the Auditor may, at the option of the Superintendent or his Designee, be engaged to perform these services. The Firm shall, upon receipt of a written request from the Superintendent or designee, perform such additional services.
- J. **Engagement Memorandums** to be approved by the Superintendent or designee will document all additional work. The Firm will be compensated in accordance with the schedule of fees established as a result of the RFP. The fee 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 proposed in response to this RFP.
- K. **District Responsibilities:**
 1. The District process owner will provide access to information and resources as needed for information gathering and review.
 2. The District's designated personnel will provide any supporting documentation for transactions selected by the Firm for testing.

3. **Special Terms & Conditions**

3.1. AWARD TERM

The School Board's goal is to promote partnership relationships within the policies and procedures of public procurement. Pursuant toward that end, the successful Respondent(s) shall be awarded a contract for an initial three year period with one optional three year renewal.

The award term recommendation will be that which is determined to be in the best interest of the School Board. The renewal option shall be exercised only if all original contract terms, conditions, and prices remain the same. All renewals will be contingent upon mutual written agreement and, when applicable, approval of the School Board.

3.2. RFP CLOSING DATE

Proposals must be received by The School Board's Office of Procurement Services through the procurement portal at <https://procurement.opengov.com/portal/brevardschools> no later than 2:00 pm, **eastern time, on Tuesday, April 2, 2024**. Proposals received after this time will not be considered. Proposals shall not be modified after the RFP closing date and time.

3.3. ELECTRONIC PROPOSAL SUBMITTAL

Respondent shall submit all documents pertaining to this RFP electronically through the procurement portal at <https://procurement.opengov.com/portal/brevardschools>

- A. Upload files only in Excel (.xls or .xlsx), Adobe Portable Document Format (.pdf), or .ZIP file formats.
- B. Enable Printing on all files submitted.
- C. All required documents must be fully filled out and signed by an official who is authorized to legally bind the Respondent on all solicitation specifications.
- D. Clearly identify each part of the submission.
- E. Terms and Conditions submitted by Respondent which differ from those in this solicitation may be cause for disqualification of the proposal.

3.4. QUESTIONS CONCERNING RFP

- A. Questions concerning any portion of this RFP shall be submitted through the procurement portal at <https://procurement.opengov.com/portal/brevardschools> Questions should be submitted by 5:00 pm on Friday, March 15, 2024.

3.5. RESPONDENT'S RESPONSIBILITY

Respondent, by submitting a proposal, represents that:

- A. The Respondent understands the RFP in its entirety and that the proposal is made in accordance therewith, and;
- B. The Respondent possesses the capabilities, resources, and personnel necessary to provide efficient and successful service to the School Board, and;
- C. Before submitting a Proposal, each Respondent shall make all investigations and examinations necessary to ascertain site and/or local conditions and requirements affecting the full performance of the contract and to verify any representations made by the School Board, upon which the Respondent will rely. If the Respondent receives an award because of its Proposal submission, failure to have made such investigations and examinations will in no way relieve the Respondent from its obligations to comply in every detail with all provisions and requirements of the contract, nor will a plea of ignorance of such conditions and requirements be accepted as a basis for any claim by the Respondent for additional compensation or relief, and;
- D. The Respondent will be held responsible for any and all discrepancies, errors, etc. in discounts or rebates which are discovered during the contract term or up to and including five (5) fiscal years following the School Board's annual audit, including five (5) years thereafter.

3.6. PRESENTATIONS BY RESPONDENTS

- A. The School Board, at its sole discretion, may ask individual Respondents to make oral presentations, informal telephone interviews and/or demonstrations without charge to the School Board.
- B. The School Board reserves the right to require any Respondent to demonstrate to the satisfaction of the School Board that the Respondent has the fiscal and managerial abilities to properly furnish the services proposed and required to fulfill the contract. The demonstration must satisfy the School Board and the School Board shall be the sole judge of compliance.
- C. Respondents are cautioned not to assume that presentations will be required and should include all pertinent and required information in their original proposal submittal.
- D. It is the School Board's intent to award a contract(s) to the Respondent(s) deemed most advantageous to the School Board in accordance with the evaluation criteria specified elsewhere in this RFP. The School Board reserves the right however, to conduct post-presentation discussions with any respondent who has a realistic possibility of contract award including, but not limited to request for additional information and competitive negotiations

3.7. INSPECTION AND ACCEPTANCE

The School Board's Project Manager/Authorized Representative will accept each deliverable when it meets the requirements of this Contract and the relevant project noted on the Purchase Order. Inspection may include validation of information or software through the use of automated tools and/or testing of the deliverables, as specified in the project's proposal. The scope and nature of this testing should be negotiated prior to the Purchase Order and should be sufficiently comprehensive to ensure the completeness, quality and adequacy of all deliverables.

3.8. DEFINITIONS

As used in this RFP, the following terms shall have the meanings set forth below:

Allowable Cost: Costs that will be paid to the distributor net of discounts, rebates, and other applicable credits include, but are not limited to, price reductions due to product promotions, volume purchasing, on-line ordering or other electronic ordering systems, and prompt payments or advance payments, all of which have the result of lowering the price of the commodities purchased by the School Board.

Bid/Proposal: A formal solicitation to provide goods and services as specified.

Contract: The document resulting from this solicitation between the School Board and the Respondent, including this RFP, along with any written addenda and other written documents, which are expressly incorporated by reference.

Contractor's Project Manager: The Project Manager has responsibility for administering this contract for the Respondent(s) and will be designated prior to the issue of the resulting Price Agreement or Purchase Order.

Day: The word "day" means each calendar day or accumulation of calendar days.

Director: The Director is the Director of Procurement & Distribution Services for the School Board.

Distributor: The term distributor is defined as the firm or individual with whom the School Board will enter into a contract with. They will provide goods and perform services as described herein. The successful distributor will be paid the cost of each item ordered for the schools plus the per case fee, if applicable, submitted with their proposal.

District Contract Administrator: The Director of Procurement & Distribution Services or designee shall serve as Contract Administrator. The Contract Administrator shall be responsible for addressing any concerns within the scope of the contract. Any changes to the resulting Contract shall be done in writing and authorized by the School Board Chairman or authorized designee.

District Project Manager(s): The Project Manager(s) have responsibility for the day-to-day administration of the resulting Contract for the School Board and will be designated prior to award of the resulting Purchase Order.

Exceptions to RFP: An exception is defined as the Respondent's inability or unwillingness to meet a term, condition, specification, or requirement in the manner specified in the RFP.

Person or Persons: An individual, firm, partnership, corporation, association, executor, administrator, trustee or other legal entity, whether singular or plural, masculine or feminine, as the context may require.

Respondent: A separate and distinguishable business entity participating or seeking to participate in the performance of a contract. That person or entity, including employees, servants, partners, principals, agents and assignees of the person or entity that submits a proposal for the purpose of obtaining a contract with the School Board for the provision of the services set forth herein.

Respondent's Project Manager: The Project Manager has responsibility for administering this contract for the Respondent and will be designated prior to execution of the contract.

School Board: The word School Board refers to the entity and elected officials of The School Board of Brevard County, Florida, its duly authorized representatives, and any school, department, or unit within the School Board.

Successful Respondent: That person or entity that is awarded a contract with the School Board for the provision of the services set forth herein.

Superintendent: Is the person responsible for the administration and management of the schools and its departments.

Using Agency: The term “using agency” used herein refers to any school, department, committee, authority, or another unit in the School Board using supplies or procuring contractual services as provided for in the Office of Procurement & Distribution Services of the School Board.

Definitions listed in the Procurement Procedures Manual posted on the Procurement & Distribution Services website, <https://www.brevardschools.org/Page/13739> shall be incorporated herein by reference.

4. Insurance

All Contractors will carry and maintain policies as described below. All required insurance must be from insurance carriers that have a rating of “A” or better and a financial size category of “VII” or higher according to the A. M. Best Company. Such certificates must contain a provision for notification to the Board thirty (30) days in advance of any material change in coverage or cancellation. This is applicable to the procurement and delivery of products, goods, or services furnished to the School Board of Brevard County.

The Contractor/Respondent will provide to BPS before commencement of work, a certificate(s) evidencing such insurance coverage to the extent listed below. The insurance requirements are as follows:

4.1. Commercial General Liability Insurance:

Insurance listed in below is required of all Contractors coming onto property owned or operated by BPS. “The School Board of Brevard County, Florida” shall be named as an additional insured to the insurance policy. If the School Board is not named as an additional insured, then the School Board reserves the right to terminate this Agreement.

Negligence including Bodily Injury and Property Damage	
Per Occurrence -	\$1,000,000
General Aggregate -	\$2,000,000

4.2. Product Liability and/or Completed Operations Insurance

All Contractors whose work for BPS includes products or services that have the potential to cause property damage or bodily injury are required to carry this insurance to the limit listed below. This includes but is not limited to Contractors such as manufacturers of goods and medicines, general contractors, other construction industry tradespeople, caterers, food distributors, and retailers.

Negligence Including Bodily Injury and Property Damage -	\$1,000,000
Products – Completed Operations Aggregate -	\$2,000,000

4.3. Automobile Liability

Any Contractor transporting district employees, delivering or transporting district owned equipment or property, or providing services or equipment where a reasonable person would believe that BPS is responsible for the work of the Contractor from portal to portal is required to carry this insurance to the limit listed below.

Negligence including Bodily Injury and Property Damage	
Per Claim -	\$500,000
Combined Single Limit (each accident) -	\$1,000,000

4.4. Workers' Compensation/Employer's Liability

All Contractors that have four (4) or more employees or that subcontract any portion of their work to another individual or company are required to have workers' compensation insurance to the limits listed below.

W.C. Limit Required* -	Statutory Limits
E.L. Each Accident -	\$1,000,000
E.L. Disease – Each Employee	\$1,000,000
E.L. Disease – Policy Limit	\$1,000,000

4.5. Professional Liability Insurance/Environmental Liability/Cyber Liability (as applicable) (Errors and Omissions)

All Contractors providing professional services such as architects, engineers, attorneys, auditors, accountants, consultants, trainers, etc. are required to have this insurance to the limits listed below.

For services, goods, or projects that will exceed \$1,000,000 in value over a year.	
Each Claim -	\$1,000,000
Annual Aggregate -	\$2,000,000

Professional Liability coverage must be maintained for a two-year period following completion of the contract.

5. Proposal Submittal Requirements/Written Evaluation Criteria

Responses will be distributed to an evaluation committee for review and evaluation in accordance with this section. The committee will then convene to discuss, scores will be tallied, and the committee shall arrive at a “short list”. This meeting is referred to as the “Evaluation Committee Short List Meeting” and may occur on the date listed in the Timeline.

In accordance with **Florida Statute 286.0113**, the oral interviews, presentations, and evaluation committee meetings will be exempt from the public meeting requirement (F.S. 286.011) in cases where the following activities occur:

(b)1. Any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive solicitation, or at which a vendor answers questions as part of a competitive solicitation is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

2. Any portion of a team meeting at which negotiation strategies are discussed is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

(c)1. A complete recording shall be made of any portion of an exempt meeting. No portion of the exempt meeting may be held off the record.

2. The recording of, and any records presented at, the exempt meeting are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution until such time as the agency provides notice of an intended decision or until 30 days after opening the bids, proposals, or final replies, whichever occurs earlier.

After successfully fulfilling the requirements for the Respondent's Acknowledgement and Addenda, the other evaluation criteria will be

reviewed by the Committee members. The scoring will be assigned 0-100 points using the following scale as a guide:

100% Exceptional - Exceeds evaluation standards in a beneficial way and meets the outcomes identified and contains strengths and no weaknesses or deficiencies. The proposal submitted is innovative, comprehensive and complete in all details and meets or exceeds performance standards.

95% Exceeds Expectations High - Exceeds specification requirements in a beneficial way and meets the outcomes identified. Comprehensive and complete and has no significant weaknesses. May be lacking some of the strengths but generally meets performance standards.

90% Exceeds Expectations Low - Exceeds specification requirements in a beneficial way and meets the outcomes identified. Comprehensive and complete and has no significant weaknesses. May be lacking some of the strengths but generally meets performance standards.

85% Meets Expectations High - Meets outcomes and performance standards and may contain weaknesses which are not significant and may be correctable.

80% Meets Expectations Low - Meets outcomes and performance standards and may contain weaknesses which are not significant and may be correctable.

75% Acceptable High – The proposal is slightly below the standard for evaluation but for the most part complies with that standard.

70% Acceptable Low – The proposal is slightly below the standard for evaluation but for the most part complies with that standard.

65% Below Minimum Standards High - Fails to meet evaluation standards. Lacks essential information to support the proposal. Does not contain the outcomes and contains significant weaknesses.

60% Below Minimum Standards Low - Fails to meet evaluation standards. Lacks essential information to support the proposal. Does not contain the outcomes and contains significant weaknesses.

0% Unacceptable - Fails to meet minimum evaluations standards. Demonstrated a lack of understanding of requirements or omissions of major areas

NOTE: The Committee member's score will be a percentage of the total available score.

Example: If a section is worth 10 points and a respondent receives an Unacceptable rating, the respondent will not receive any points for that section. If

the Respondent receives a “Below Minimum Standards Low” rating, the Respondent will receive 60% of the total available points, or 6 points in this case. If rated as “Meets Expectations Low” the Respondent will receive 80% of the total available points, or 8 points in this case. The same would carry through with 90% of the available points being received if the Respondent is rated as “Exceeds Expectations Low” and 100% of the available points being received if the Respondent is rated as “Exceptional”.

6. Evaluation Phases

6.1. Proposal Submittal Evaluation Criteria

No.	Evaluation Criteria	Scoring Method	Weight (Points)
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1.	<p>Experience of Personnel</p> <p>A. The Respondent must identify the team that will be responsible for providing the required audit services, including the partners, managers, senior and staff, as well as staff from other than the local office, if necessary, for this audit. Resumes for each partner, manager and senior to be assigned to the audit team will be submitted and will include the following information:</p> <ol style="list-style-type: none"> 1. Formal education. 2. Continuing professional education. 3. Experience in private business or government. 4. Experience in public accounting in general. 5. Experience in auditing governmental units, including the position held (i.e., partner, manager, senior or other position in the engagement) 6. Experience in audits of Florida School Districts, including position during engagement and dates. 7. Experience in managing School District Internal Audit programs. 8. Experience in computerized systems in conjunction with the Scope of Services. 9. Membership in various national and state governmental accounting boards, committees or associations (past and present) 	0-100 Points	30 <i>(30% of Total)</i>
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	<p>10. Professional recognition, such as Certified Public Accounting licenses, awards, etc.</p> <p>B. Identify the specific individual who would serve the District on a day-to-day basis as a primary point of contact and be responsible for the work product of the Respondent. The individual identifier shall be available within 24 hours by telephone to accomplish the following:</p> <ol style="list-style-type: none">1. Attend meetings.2. Respond to telephone calls.3. Respond to specific inquiries.		
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2.	<p>Approach and Methodology</p> <p>A. Describe Respondent's understanding of the scope of services as described in Section 2 of this RFP.</p> <ol style="list-style-type: none"> 1. Describe any unique approaches or methodologies used by Respondent as appropriate. 2. Describe the outcomes noted from similar projects. 3. Describe project management methodology, including a work plan, schedules, deliverables, outcomes, and performance measurement. 4. Describe application development methodology and release schedule(s). 5. Describe quality assurance processes and user acceptance testing methodology. 6. Describe, if awarded, how Respondent will transition from where we are now to where we need to be. 	0-100 Points	30 <i>(30% of Total)</i>
3.	<p>References</p> <p>List at least three (3) recent and relevant references where the proposed services have been used within the past five (5) years. The degree of demonstrated relevant experience of the Respondent with Florida School Boards and/or political subdivisions will be a primary factor.</p>	0-100 Points	15 <i>(15% of Total)</i>
4.	<p>Fee Schedule</p> <p>The fee schedule proposed for the services as outlined in this Request for Proposal and clarified through addenda. List any relevant services that are within the scope of services outlined in this solicitation.</p>	0-100 Points	25 <i>(25% of Total)</i>

6.2. Oral Interview or Presentation Evaluation Criteria

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	Ability, Capacity, and Skill of the Respondent Ability, capacity, and skill of the Respondent to provide the services here in addressed.	0-100 Points	25 <i>(25% of Total)</i>
2.	Relevant Experience The experience of the respondent with Florida School Boards and/or other political subdivisions.	0-100 Points	25 <i>(25% of Total)</i>
3.	Approach and Methodology The Firm's approach and methodology of how the services herein addressed will be provided.	0-100 Points	25 <i>(25% of Total)</i>
4.	Fee Schedule The fee schedule proposed for the services as outlined in this Request for Proposal and clarified through addenda.	0-100 Points	25 <i>(25% of Total)</i>

7. **Pricing Proposal**

INTERNAL ACCOUNTS AUDIT

The Respondent shall provide a firm fixed price for completing the Individual School Internal Accounts and district summary of internal accounts audit in accordance with the Scope of Services according to the following schedule. Please submit pricing for all years listed.

Line Item	Fiscal Year Ending	Price	Price
1	June 30, 2025	0	
2	June 30, 2026	0	
3	June 30, 2027	0	
4	June 30, 2028	0	
5	June 30, 2029	0	
6	June 30, 2030	0	

DISTRICT INTERNAL AUDITS AND HOURLY RATES FOR ADDITIONAL SERVICES

It is anticipated that the Respondent would use staff with a variety of skills and experience levels in providing district internal audit services contemplated in the Scope of Services, depending upon the type and complexity of the services. Respondents should propose a comprehensive hourly rate for each type of staff by year. It is also expected that the District may require additional specialized services from time to time. The District would jointly determine, with the awarded respondent, a not-to-exceed price for each project, using the contractually established rates as a guideline.

Line Item	Position	2025 Hourly Rate	2026 Hourly Rate	2027 Hourly Rate	2028 Hourly Rate	2029 Hourly Rate	2030 Hourly Rate	Unit Cost
7	Partner	0						
8	Manager	0						
9	Supervisor	0						
10	Senior Acct.	0						
11	Staff	0						
12	Paraprofessional	0						
13	Specialist	0						
14	Other	0						

8. Oral Interview or Presentation Evaluation Criteria

After an evaluation of the proposals, the evaluation committee may conduct interviews or presentations from a short list of vendors. If this is determined, your company will be contacted for the interview or presentation, which may occur on the date listed in the Timeline. Again, this is an optional interview or presentation that will be determined by the evaluation committee.

In accordance with **Florida Statute 286.0113**, the oral interviews, presentations, and evaluation committee meetings will be exempt from the public meeting requirement (F.S. 286.011) in cases where the following activities occur:

(b)1. Any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive solicitation, or at which a vendor answers questions as part of a

competitive solicitation is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

2. Any portion of a team meeting at which negotiation strategies are discussed is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

(c)1. A complete recording shall be made of any portion of an exempt meeting. No portion of the exempt meeting may be held off the record.

2. The recording of, and any records presented at, the exempt meeting are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution until such time as the agency provides notice of an intended decision or until 30 days after opening the bids, proposals, or final replies, whichever occurs earlier.

All presentations shall include the following information as listed below.

The scoring will be assigned 0-100 points using the following scale as a guide:

100% Exceptional - Exceeds evaluation standards in a beneficial way and meets the outcomes identified and contains strengths and no weaknesses or deficiencies. The proposal submitted is innovative, comprehensive and complete in all details and meets or exceeds performance standards.

95% Exceeds Expectations High - Exceeds specification requirements in a beneficial way and meets the outcomes identified. Comprehensive and complete and has no significant weaknesses. May be lacking some of the strengths but generally meets performance standards.

90% Exceeds Expectations Low - Exceeds specification requirements in a beneficial way and meets the outcomes identified. Comprehensive and complete and has no significant weaknesses. May be lacking some of the strengths but generally meets performance standards.

85% Meets Expectations High - Meets outcomes and performance standards and may contain weaknesses which are not significant and may be correctable.

80% Meets Expectations Low - Meets outcomes and performance standards and may contain weaknesses which are not significant and may be correctable.

75% Acceptable High – The proposal is slightly below the standard for evaluation but for the most part complies with that standard.

70% Acceptable Low – The proposal is slightly below the standard for evaluation but for the most part complies with that standard.

65% Below Minimum Standards High - Fails to meet evaluation standards. Lacks essential information to support the proposal. Does not contain the outcomes and contains significant weaknesses.

60% Below Minimum Standards Low - Fails to meet evaluation standards. Lacks essential information to support the proposal. Does not contain the outcomes and contains significant weaknesses.

0% Unacceptable - Fails to meet minimum evaluation standards. Demonstrated a lack of understanding of requirements or omissions of major areas

NOTE: The Committee member's score will be a percentage of the total available score.

Example: If a section is worth 10 points and a respondent receives an Unacceptable rating, the respondent will not receive any points for that section. If the Respondent receives a "Below Minimum Standards Low" rating, the Respondent will receive 60% of the total available points, or 6 points in this case. If rated as "Meets Expectations Low" the Respondent will receive 80% of the total available points, or 8 points in this case. The same would carry through with 90% of the available points being received if the Respondent is rated as "Exceeds Expectations Low" and 100% of the available points being received if the Respondent is rated as "Exceptional".

9. Vendor Questionnaire

9.1. Certified Business Program Reciprocity Affidavit*

Please download the below documents, complete, and upload.

- [Attachment E - Certified Bu...](#)

*Response required

9.2. RFP Acknowledgement*

Please download the below documents, complete, and upload.

- [Attachment D - RFP Acknowle...](#)

*Response required

9.3. Respondent's Profile and Proposal Submittal Letter *

RFP Submittal Letter signed by authorized agent of the business/corporation with proof of authorization from business.

A brief profile of the firm, including:

- A. A brief history of the business
- B. Organizational structure of business
- C. Ownership interests
- D. Active business venues (counties, states, etc.)
- E. Present status and projected direction of business

- F. Designation of the legal entity by which the business operates and documentation from the appropriate state's agency confirming firm's legal entity type (i.e. sole proprietorship, partnership, limited liability partnership, corporation, Limited Liability Corporation, etc.). For non-Florida businesses submit documentation from the state in which the business was formed and documentation from the State of Florida providing authorization to perform business in the state of Florida

*Response required

9.4. Experience of Personnel*

- A. The Respondent must identify the team that will be responsible for providing the required audit services, including the partners, managers, senior and staff, as well as staff from other than the local office, if necessary, for this audit. Resumes for each partner, manager and senior to be assigned to the audit team will be submitted and will include the following information:
1. Formal education.
 2. Continuing professional education.
 3. Experience in private business or government.
 4. Experience in public accounting in general.
 5. Experience in auditing governmental units, including the position held (i.e., partner, manager, senior or other position in the engagement)
 6. Experience in audits of Florida School Districts, including position during engagement and dates.
 7. Experience in managing School District Internal Audit programs.
 8. Experience in computerized systems in conjunction with the Scope of Services.
 9. Membership in various national and state governmental accounting boards, committees or associations (past and present)
 10. Professional recognition, such as Certified Public Accounting licenses, awards, etc.
- B. Identify the specific individual who would serve the District on a day-to-day basis as a primary point of contact and be responsible for the work product of the Respondent. The individual identifier shall be available within 24 hours by telephone to accomplish the following:

1. Attend meetings.
2. Respond to telephone calls.
3. Respond to specific inquiries.

*Response required

9.5. Approach and Methodology*

A. Describe Respondent's understanding of the scope of services as described in Section 2 of this RFP.

1. Describe any unique approaches or methodologies used by Respondent as appropriate.
2. Describe the outcomes noted from similar projects.
3. Describe project management methodology, including a work plan, schedules, deliverables, outcomes, and performance measurement.
4. Describe application development methodology and release schedule(s).
5. Describe quality assurance processes and user acceptance testing methodology.
6. Describe, if awarded, how Respondent will transition from where we are now to where we need to be.

*Response required

9.6. References*

List at least three (3) recent and relevant references where the proposed services have been used within the past five (5) years. The degree of demonstrated relevant experience of the Respondent with Florida School Boards and/or political subdivisions will be a primary factor.

*Response required

9.7. Fee Schedule*

The fee schedule proposed for the services as outlined in this Request for Proposal and clarified through addenda. List any relevant services that are within the scope of services outlined in this solicitation.

*Response required

10. RFP Tentative Schedule of Events

RFP Post Date:	March 1, 2024
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Question Submission Deadline:	March 15, 2024, 5:00pm
Question Response Deadline:	March 22, 2024, 9:00am
Proposal Submission Deadline:	April 2, 2024, 2:00pm
Legal Advertisement Date(s):	TBD
Committee to Evaluate Proposals:	April 3 - 16, 2024
Short Listed Respondents Notified:	April 17, 2024
Evaluation Committee Short List Meeting:	April 17, 2024, 9:00am The School Board of Brevard County Facilities Conference Room 804(B) 2700 Judge Fran Jamieson Way Viera, FL 32940
Award Recommendation Posted:	April 24, 2024
Short Listed Respondents Oral Presentations/Informal Interviews:	April 24, 2024, 9:00am The School Board of Brevard County Facilities Conference Room 804(B) 2700 Judge Fran Jamieson Way Viera, FL 32940
Contract Development :	April 24 - May 20, 2024
Agenda Due Date:	May 21, 2024
Board Approval of Contract:	June 11, 2024

11. General Terms and Conditions

11.1. GENERAL INFORMATION ABOUT THE DISTRICT

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 controlled and operated by District school officials in accordance with Chapter 1001, Florida Statutes. The Board consists of five elected officials responsible for the adoption of policies which govern the District's schools and departments. The Superintendent of Schools is responsible for the administration and management of the schools and departments within the applicable parameters of state law, State Board of Education

Rules, and School Board policies. The Superintendent is also specifically delegated the responsibility of maintaining a uniform system of records and accounts in the District per Florida Statutes as prescribed by the State Board of Education.

11.2. DISTRICT DEMOGRAPHICS

The District is coterminous with School Board. The District currently operates 85 traditional schools including 57 Elementary Schools, 12 Middle Schools, 5 Jr/Sr. High Schools and 11 High Schools, as well as 13 public charter schools. In addition, the District is responsible for 12 alternative sites/special centers, including 4,296 Family Empowerment Scholarships. The total full-time K-12 enrollment of public school students as of October 14, 2022 was 78,838. In 2019, according to the National Center of Education Statistics, the District was reported as the 11th largest school district in the State of Florida and the 50th largest school district in the United States, as ranked by student population. The District is the largest employer in Brevard County with approximately 8,000 employees.

11.3. POSTING OF SOLICITATION CONDITIONS/SPECIFICATIONS

This solicitation will be posted for review by interested parties on OpenGov web site [Procurement Portal \(opengov.com\)](https://www.opengov.com) and will remain posted up to and including the Due Date of this solicitation. In accordance with Section 120.57(3), Florida Statutes, with respect to a protest of the terms, conditions, and specifications contained in a solicitation, including any provisions governing the methods for ranking bids, proposals, or replies, awarding contracts, reserving rights of further negotiation, or modifying or amending any contract, the notice of protest shall be filed in writing within 72 hours after the posting of the solicitation. Failure to file a specification protest within the time prescribed in Section 120.57(3), Florida Statutes, will constitute a waiver of proceeding under Chapter 120, Florida Statutes.

11.4. CONE OF SILENCE

In accordance with Board Policy 6320, titled "Procurement and Contracting", A "cone of silence" is hereby established for all competitive selection processes including Invitations to Bid (ITB), Request for Proposal (RFP), Invitations to Negotiate (ITN), and Request for Qualifications (RFQ) for the provision of commodities and contractual services. The cone of silence is designed to protect the integrity of the procurement process by shielding it from undue influences prior to the recommendation of contract award. This cone of silence shall be imposed on these procurements after advertisement of same. The cone of silence prohibits any communication regarding a competitive solicitation between: a potential vendor, service provider, bidder, lobbyist, or consultant and the staff of the District, including school principals and department directors; and a potential vendor, service provider, bidder, lobbyist, or consultant and any one (1) or more of the Board members or member-elects. The cone of silence commences after the competitive solicitation is publicly issued and terminates at the time the Board or Superintendent or designee acts on a written recommendation from the District's Procurement and

Distribution Services department regarding contract award. A potential vendor, service provider, bidder, lobbyist, or consultant shall direct any inquiries, suggestions or requests to the procurement representative listed within the solicitation. Violation of this policy by a particular bidder, proposer, respondent, and/or representative may, at the discretion of the District, result in rejection of said bidder, proposer, respondent, and/or representative's bid, proposal, or offer and may render any contract award to said bidder, proposer, or respondent voidable.

11.5. CLARIFICATION AND ADDENDA

- A. It is incumbent upon each respondent to carefully examine all specifications, terms, and conditions contained herein. Any inquiries, suggestions, or requests concerning interpretation, clarification, or additional information shall be made in writing to the designated procurement representative listed within the solicitation named herein. The School Board will not be responsible for any oral representation(s) given by any employee, representative, or others. The issuance of a written addendum is the only official method by which interpretation, clarification, or additional information can be given.
- B. If it becomes necessary to revise or amend any part of this solicitation, notice may be obtained by accessing our web site. Respondents in their proposal shall acknowledge receipts of amendments. Each respondent shall ensure that they have received all addenda and amendments to this solicitation before submitting their proposal. Please check the web site at [Procurement Portal \(opengov.com\)](http://Procurement Portal (opengov.com)) for any addenda. The District will not mail/fax/ email addenda to prospective respondents.

11.6. PUBLIC OPENING

The solicitation proposals shall be opened at the date, time and place listed herein, or as amended in the form of an addenda. Only the names of the respondents submitting a proposal will be read aloud at the public opening. A list of the respondents submitting proposals will be posted to [Procurement Portal \(opengov.com\)](http://Procurement Portal (opengov.com)) within 1-3 business days. In accordance with Section 119.071(1)(b), Florida Statutes, sealed bids, proposals, or replies received by an agency pursuant to a competitive solicitation are exempt from Section 119.07(1), Florida Statutes, and Section 24(a), Art. I of the State Constitution until such time as the agency provides notice of an intended decision or until thirty (30) days after opening the bids, proposals, or final replies, whichever is earlier. If an agency rejects all bids, proposals, or replies submitted in response to a competitive solicitation and the agency concurrently provides notice of its intent to reissue the competitive solicitation, the rejected bids, proposals, or replies remain exempt from Section 119.07(1), Florida Statutes, and Section 24(a), Art. I of the State Constitution until such time as the agency provides notice of an intended decision concerning the reissued competitive solicitation or until the agency withdraws the reissued competitive solicitation. A bid, proposal, or

reply is not exempt for longer than twelve (12) months after the initial agency notice rejecting all bids, proposals, or replies.

11.7. EXECUTION OF SOLICITATION

The proposal shall contain a manual or digital signature in the space(s) provided of a representative authorized to legally bind the respondent to the provisions therein. All spaces requesting information from the respondent shall be completed. Proposals shall be typed or printed in ink. Use of erasable ink or pencil is not permitted. Any correction made by the respondent to any entry must be initialed.

11.8. DISCLOSURE OF SOLICITATION CONTENT

- A. All material submitted becomes the property of the District and may be returned only at the District's option. The District has the right to use any or all ideas presented in any reply to this solicitation. Selection or rejection of any proposal does not affect this right.
- B. The District is governed by the Public Record Law, Chapter 119, Florida Statutes (F.S.). Only trade secrets as defined in Section 812.081(1)(c), F.S. or financial statements required by the School Board for road or public works projects as defined in 119.071(1)(c), F.S. (hereinafter "Confidential Materials"), may be exempt from disclosure. If a respondent submits Confidential Materials, the information must be segregated, accompanied by an executed Non-Disclosure Agreement for Confidential Materials and each pertinent page must be clearly labeled "confidential" or "trade secret." The District will not disclose such Confidential Materials, subject to the conditions detailed within the agreement, which is attached to this solicitation. When such segregated and labeled materials are received with an executed agreement, the District shall execute the Agreement and send the respondent a "Receipt for Trade Secret Information." RETURN THE NON-DISCLOSURE AGREEMENT ONLY IF CONFIDENTIAL MATERIALS ARE BEING INCLUDED IN THE SOLICITATION. PLEASE READ THE SECTION IN THE SOLICITATION DOCUMENT TO DETERMINE IF THIS APPLIES. THE CONFIDENTIAL MATERIALS WILL ONLY BE HANDED OUT TO THE SELECTION COMMITTEE ON THE DAY OF THE EVALUATION, THEREFORE, THE EVALUATION OF THIS MATERIAL WILL BE LIMITED TO THAT TIME ONLY.

11.9. INCURRED EXPENSES

This solicitation does not commit the School Board to award a contract nor shall the District be responsible for any cost or expense which may be incurred by any respondent in preparing and submitting a proposal, or any cost or expense incurred by any respondent prior to the execution of a purchase order or contract agreement.

11.10. PRICING

Unless otherwise specified, prices offered shall remain firm for a period of at least sixty (60) days; all pricing of goods shall include FOB DESTINATION, all packing, handling, shipping charges and delivery to any point(s) within the District to a secure area or inside delivery; all prices of services shall include all expenses necessary to provide the service at the location specified.

11.11. MEETS SPECIFICATIONS

The respondent represents that their proposal to this solicitation shall meet or exceed the minimum requirements specified.

11.12. BRAND NAME OR EQUAL

If items requested by this solicitation have been identified in the specifications by a Brand Name "OR EQUAL" description, such identification is intended to be descriptive and not restrictive and is to indicate the quality and characteristics of products that will be acceptable. Proposals offering "equal" products will be considered for award if such products are clearly identified in the offer and are determined by the District to meet fully the salient characteristic requirements listed in the specifications. Unless the respondent clearly indicates in its proposal that it is proposing an "equal" product, the proposal shall be considered as offering the same brand name product referenced in the specifications. If the respondent proposes to furnish an "equal" product, the brand name of the product to be furnished shall be clearly identified. The evaluation of proposals and the determination as to equality of the product offered shall be the responsibility of the District and will be based on information furnished by the respondent. Procurement & Distribution Services is not responsible for locating or securing any information which is not identified in the proposal and reasonably available to Procurement & Distribution Services. To insure that sufficient information is available the respondent shall furnish as part of the proposal all descriptive material necessary for Procurement & Distribution Services to determine whether the product offered meets the salient characteristics required by the specifications and establish exactly what the respondent proposes to furnish and what the District would be binding itself to purchase by making an award.

11.13. SAMPLES

When required, samples of products shall be furnished with proposal to the District at no charge. Samples may be tested and will not be returned to the respondent. The result of any and all testing shall be made available upon written request.

11.14. SILENCE OF SPECIFICATIONS

The apparent silence of these specifications or any supplemental specifications as to details or the omission from same of any detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail and that only materials of first quality and correct type, size, and design are to be used. All

workmanship shall be first quality. All interpretations of specifications shall be made upon the basis of this statement.

11.15. LITERATURE

Upon request, the respondent shall furnish literature reasonably related to the products or services offered, for example, user manuals, price schedules, catalogs, descriptive brochures, etc.

11.16. TRAINING

Unless otherwise specified respondent may be required at the convenience of and at no expense to the District to provide training to District personnel in the operation and maintenance of any item purchased as a result of this solicitation.

11.17. SAFETY WARRANTY

Any successful respondent, including dealers, distributors, and/or manufacturers, shall be responsible for having complied with all Federal, State, and local standards, regulations, and laws concerning the product or service specified, and the use thereof, applicable and effective on the date of manufacture or use or date in service including safety and environmental standards as apply to both private industry and governmental agencies.

11.18. WARRANTY

The respondent agrees that, unless otherwise specified, the product and/or service furnished as a result of this solicitation and award thereof shall be covered by the most favorable commercial warranty the respondent gives to any customer for comparable quantities of such products and/or services and that the right and remedies provided herein are in addition to and do not limit any rights afforded to the School Board by any other provision of the solicitation. Respondent warrants the services furnished under an awarded contract shall be free of defective material and workmanship, and shall otherwise perform in accordance with required performance criteria, for a period of one (1) year from the date of acceptance. Equipment provided must include the manufacturer's warranty, the successful respondent shall fully guarantee all items furnished hereunder against defect in material and workmanship for the manufacturer's normal period of time from date of acceptance by the District. Should any defect in material or workmanship appear, excepting ordinary wear and tear, during the warranty period, the successful respondent shall repair or replace same at no cost to the District immediately upon written notice from the District. All warranty paperwork shall be included with Deliverables prior to acceptance by the District.

11.19. ACCEPTANCE

Products purchased as a result of this solicitation may be tested for compliance with specifications. Items delivered not conforming to specifications may be rejected and returned at respondent's expense. Those items and items not delivered by the delivery

date specified in an accepted proposal and/or via a purchase order may be purchased on the open market. Any increase in cost may be charged against the respondent.

11.20. OTHER AGENCIES

- A. All respondents awarded contracts from this solicitation may, upon mutual agreement with the successful respondent(s), permit any school board, community college, state university, municipality or other governmental entity, to include public charter schools to participate in the contract under the same prices, terms, and conditions.
- B. Further, it is understood that each entity will issue its own purchase order to the successful respondent(s).

11.21. COLLUSION

The School Board of Brevard County, Florida reserves the right to disqualify proposals upon evidence of collusion with intent to defraud, or other illegal practices to include circumventing or manipulating the process in a manner that conflicts with applicable law, upon the part of the respondent(s), respondent's employees or agents, the District's Professional Consultant(s), or Consultant's agents, or any District employee(s) who may, or may not, be involved in the development of specifications and/or firm schedules. Multiple proposals from an individual, partnership, corporation, association (formal or informal) or respondent under the same or different names shall not be considered. Reasonable grounds for believing that a respondent has interest in multiple proposals for the same work shall be cause for rejection of all proposals in which such respondent is believed to have an interest. Any and/or all proposals shall be rejected if there is any reason to believe that collusion exists among one or more of the respondents, the District's Professional Consultant(s), or District employees. Respondents involved in developing a specification or respondents with knowledge of specifications prior to an advertisement shall be disqualified from participating in the solicitation process.

11.22. MINIMUM SPECIFICATIONS

The specifications listed in the Scope of Services are the minimum required performance specifications for this solicitation. They are not intended to limit competition nor specify any particular respondent, but to ensure that the District receives quality services.

11.23. FORCE MAJEURE

The District and the respondent will exercise every reasonable effort to meet their respective obligations as outlined in this solicitation and the ensuing contract, but shall not be liable for delays resulting from force majeure or other causes beyond their reasonable control, including, but not limited to, compliance with any government law or regulation, acts of God, acts or omissions of the other party, government acts or omissions, fires, strikes, national disasters, wars, riots, transportation problems and/or any other cause whatsoever beyond the reasonable control of the parties. Any such

cause will extend the performance of the delayed obligation to the extent of the delay so incurred. Force Majeure will include epidemics and quarantine restrictions as acts of God and governmental law and regulation.

11.24. RESPONDENT'S PERSONNEL

The respondent shall be responsible for ensuring that its employees, agents, and subcontractors comply with all applicable laws and regulations and meet all federal, state, and local requirements related to their employment and position.

The respondent certifies that it does not and will not during the performance of the contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986, as amended.

During the performance of the contract, the respondent agrees to the following:

The respondent shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, age, handicap, or national origin, except when such condition is a bona fide occupational qualification reasonably necessary for the normal operations of the respondent. The respondent agrees to post in conspicuous places, visible to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

The respondent, in all solicitations or advertisements for employees placed by or on behalf of the respondent, shall state that such respondent is an Equal Opportunity Employer.

Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.

The respondent shall include the provisions of the foregoing paragraphs above in every subcontract or purchase order so that the provisions will be binding upon each respondent.

The respondent and any subcontractor shall pay all employees working on this contract not less than minimum wage specified in the Fair Labor Standards Act (29 CFR 510-794) as amended.

Any information concerning the District, its products, services, personnel, policies or any other aspect of its business learned by the respondent or personnel furnished by the respondent in the course of providing services pursuant to an agreement, shall be held in confidence and shall not be disclosed by the respondent or any employee or agents of the respondent or personnel furnished by the respondent, without the prior written consent of the District.

11.25. KEY PERSONNEL

Respondent's Key Personnel (if any) shall be identified in the proposal, and may include employees, agents, subcontractors, or other personnel of the respondent. The respondent agrees that in the event it becomes necessary for the respondent to change Key Personnel while performing Services under an awarded contract, substitution of Key Personnel shall take place only upon the District's prior written consent. Failure to notify the District prior to the change of Key Personnel, or a substantial change in Key Personnel as determined by the District, may be sufficient cause for Termination.

11.26. TERMS & CONDITIONS

The terms and conditions contained in this solicitation shall apply to all Purchase Orders issued under this solicitation unless the District specifically details other terms on the Purchase Order. The District and the respondent should take care to ensure that project specific changes to these terms are as explicit as possible. All inconsistencies will be resolved in the best interests of the District.

11.27. ADVERTISING

The successful respondent shall not publicly disseminate any information concerning the resulting contract without prior written approval from the District, including, but not limited to mentioning the contract in a press release or other promotional material, identifying the District, Individual Departments, District Personnel, as a reference, or otherwise linking the District's name and either a description of the contract or the name of the District, its departments, or employees, in any material published, either in print or electronically, to any entity that is not a party to the contract, except potential or actual authorized subcontractors, distributors, dealers, resellers, or service representatives.

11.28. SECURITY AND CONFIDENTIALITY

The successful respondent shall comply fully with all security procedures of the District in performance of the contract. The successful respondent or its agents, distributors, resellers, subcontractors, officers or employees in the course of performing contract work, including, but not limited to, security procedures, business operations information, or commercial proprietary information in the possession of the District. The successful respondent shall not be required to keep confidential information or material that is publicly available through no fault of the successful respondent, material that the successful respondent developed independently without relying on the District's confidential information or material that is otherwise obtainable under Florida law as a public record. To insure confidentiality, the successful respondent shall take appropriate steps as to its personnel, agents, and subcontractors. The warranties of this paragraph shall survive the contract.

11.29. TOBACCO

The School Board prohibits the use of tobacco products on school grounds, in school buildings and facilities, on school property, or at school-related or school-sponsored events. Refer to Board Policy 3215 - Tobacco Use.

11.30. SCHOOL SECURITY

Respondent acknowledges and understands that the goods or services contemplated under this solicitation that are delivered to or performed on school grounds, which may at various times be occupied by students, teachers, parents, and school administrators. Accordingly, in order to secure the schools, protect students and staff, and otherwise comply with applicable law, the respondent (successful respondent) agrees to the following provisions and agrees that the failure of the respondent to comply with any of these provisions may result in the termination of a resulting contract by the District:

- A. **Unauthorized Aliens.** The District considers the employment of unauthorized aliens by the successful respondent, or any of successful respondent's sub-contractors, a violation of the Immigration and Naturalization Act. The successful respondent shall certify that no unauthorized aliens are working on the project site at any time. If it is determined that an unauthorized alien is performing services, the successful respondent shall immediately take all steps necessary to remove such unauthorized alien from the property and the project.
- B. **Possession of Firearms.** Possession of firearms is not permitted on District property. No person who has a firearm in his/her vehicle may park his/her vehicle on District property. If any employee/independent contractor of the successful respondent, or any of its sub-contractors, is found to have brought a firearm(s) on to District property, said employee/independent contractor shall be immediately removed and terminated from the project by the successful respondent. If a sub-contractor fails to terminate said employee/independent contractor, the successful respondent shall terminate its agreement with the sub-contractor. If the successful respondent fails to terminate said employee/independent contractor or fails to terminate the agreement with a sub-contractor who fails to terminate said employee/independent contractor, the District may terminate any awarded contract. "Firearm" means any weapon (including a starter gun or antique firearm) which will, is designed to, or may readily be converted to expel a projectile by the action of an explosive; the frame or receiver of any such weapon; any destructive device, or any machine gun. Powder actuated construction nailers and fasteners are excluded from this definition.
- C. **Criminal Acts.** Employment on the project by the successful respondent, or any of its sub-contractors, of any employee, or independent contractor, with any prior convictions of any crimes against children, crimes of violence, or crimes of moral

turpitude will not be tolerated. If it is determined that any person with such criminal history is on the project site, the successful respondent agrees to take all steps necessary to remove such person from the project. The District shall have the right to terminate an awarded contract if the successful respondent does not comply with this provision.

- D. Possession/Use/Under the Influence of Mind Altering Substances.** Possession/use and/or being under the influence of any illegal mind altering substances, such as, but not limited to alcohol and/or substances delineated in Chapter 893, Florida Statutes, by the successful respondent's employee/independent contractor or its sub-contractor's employees/independent contractors, will not be tolerated on District property. If any employee/independent contractor is found to have brought and/or used or is under the influence of any illegal mind altering substances as described above on District property, said employee/independent contractor shall be removed and terminated from the project by the successful respondent. If a sub-contractor fails to terminate said employee/independent contractor, the agreement with the sub-contractor for the project shall be terminated by the successful respondent. If the successful respondent fails to terminate said employee/independent contractor or fails to terminate the agreement with the sub-contractor or fails to terminate the agreement with the sub-contractor who fails to terminate said employee/independent contractor, the District may terminate an awarded contract.
- E. Compliance with the Jessica Lunsford Act.** Florida Statutes require that all persons or entities entering into contracts with the School Boards/School Districts/Charter Schools who may have personnel who will be on school grounds when students may be present, or who will have contact with students shall comply with the Level 2 screening requirements of the Florida Statutes and School Board policies. The required Level 2 screening includes fingerprinting that must be conducted by the District. Any individual who fails to meet the screening requirements shall not be allowed on school grounds. Failure to comply with the screening requirements will be considered a material default of an awarded contract. The cost of this Level 2 screening shall be borne by the successful respondent.

11.31. FERPA

To the extent services provided hereunder pertain to the access to student information, Respondent shall adhere to all standards included in the Family Educational Rights and Privacy Act (FERPA) and Sections 1001.41 and 1002.22, Florida Statutes (the Protection of Pupil Privacy Acts), and other applicable laws and regulations as they relate to the release of student information.

11.32. PAYMENT TERMS

- A. The District will remit full payment on all undisputed invoices within forty-five (45) days from receipt by the appropriate person(s) (to be designated at time of contract) of the invoice(s) or receipt of all products or services ordered.
- B. Pursuant to Chapter 218, Florida Statutes, the District will pay interest not to exceed one percent (1%) per month on all undisputed invoices not paid within forty-five (45) days after receipt of the entire order of the commodity or service, and a properly completed invoice, whichever is later.
- C. The District has the capabilities of Electronic Fund Transfer (EFT). List discounts, if any, for payments through Electronic Funds Transfer (EFT).
- D. By submitting a proposal to the District, the respondent expressly agrees that if awarded a contract, the District may withhold from any payment, monies owed by the respondent to the District for any legal obligation between the respondent and the District.
- E. The District shall pay such invoices pursuant to the provisions of the Local Government Prompt Payment Act (Sections 218.70 – 218.80, Florida Statutes.)

11.33. CONFLICT OF INTEREST FORM

All respondents shall complete the attached disclosure form of any potential conflict of interest that the respondent may have due to ownership, other clients, contracts, or interest associated with this project.

11.34. LICENSES AND CERTIFICATES

- A. The District reserves the right to require proof that the respondent is an established business and is abiding by the ordinances, regulation, and the laws the State of Florida, such as but not limited to: Business Tax Receipts, business licenses, Florida sales tax registration, Federal Employers Identification Number, AND;
- B. Each respondent and personnel who will be performing services on behalf of the respondent for the District are to be properly licensed to do business in its area of expertise in the State of Florida. Each respondent shall submit, with its proposal a copy of, and maintain the appropriate licenses and certificates during the term of the contract and any extensions. Failure to maintain these requirements shall be cause for immediate termination of an awarded contract.

11.35. TAXES

The School Board of Brevard County, Florida is exempt from Federal and State Sales and Use Tax for Tangible Personal Property. Florida State Exemption Certificate No. 85-8012621745C-3. A copy of the District's Tax Exempt Certificate is available upon request

and on the District's website at www.Brevardschools.org. Respondents doing business with the District shall not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the District, nor shall any respondent be authorized to use the District's Tax Exemption Number in securing such materials.

11.36. AMERICANS WITH DISABILITIES ACT OF 1990

Individuals covered by the Americans with Disabilities Act of 1990 in need of accommodations to attend public openings or meetings sponsored by the School Board of Brevard County, shall contact Procurement & Distribution Services at 321-633-1000, at least five (5) days prior to the scheduled opening or meeting.

11.37. PATENTS, COPYRIGHT, AND ROYALTIES

The respondent, without exception, shall indemnify and save harmless the School Board, its officers, agents and employees from liability of any nature or kind, including cost and expenses for or on account of any copyrighted, registered, patented, or unpatented invention, process, or article manufactured or used in the provision of goods and/or services, including use by the District. If the respondent uses any design, device, or materials covered by letters, patent, copyright, or registration, it is mutually agreed and understood without exception that the quoted price shall include all royalties or costs arising from the use of such design, device, or materials in any way involved. The District reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize other to use, for District purposes: (a) The copyright in any work developed under a grant, subgrant, or contract under a grant or subgrant; and (b) Any rights of copyright to which a grantee, sub grantee or contractor purchases ownership with grant support. 7 CFR 3016.36(i) (9) The District reserves a royalty- free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize other to use, for District purposes patent rights with respect to any discovery or invention which arises or is developed in the course of or under such contract. 7 CFR 3016.36(i) (8).

11.38. PROHIBITION AGAINST CONTRACTING WITH SCRUTINIZED COMPANIES

A. In accordance with Section 287.135,

Florida Statutes, "A company that, at the time of submitting a proposal for a new contract or renewal of an existing contract, is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473, is ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with an agency or local governmental entity for goods or services of \$1 million or more." Section 215.473, Florida Statutes, defines a company to include "all wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations that exists for the purpose of making profit." By submitting a proposal to this solicitation, a respondent certifies that it and those related entities of respondent as defined above by Florida law are not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized

Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes. Any respondent awarded a contract as a result of this solicitation shall be required to recertify at each renewal of the contract that that it and its related entities are not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. The District may terminate any contract resulting from this solicitation if respondent or a related entity as defined above is found to have submitted a false certification or been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. Notwithstanding the preceding, the District reserves the right and may, in its sole discretion, on a case by case basis, permit a company on such lists to be eligible for, propose on, submit a proposal for, or enter into or renew a contract, should the District determine that the conditions set forth in Section 287.135(4), Florida Statutes, are met.

11.39. FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS REGISTRATION REQUIREMENTS

Respondents who are required to be registered with the Florida Department of State, Division of Corporations or who are incorporated within the State of Florida must furnish their Florida document number, and a screen shot of their “active” status. All registered respondents must have an active status in order to be eligible to do business with the District. Respondents doing business under a fictitious name, on page 1, must submit their offer using the company’s complete registered legal name; example: ABC, Inc. d/b/a XYZ Company. To register with the State of Florida, visit: www.Sunbiz.org.

11.40. PUBLIC RECORD

The District is governed by the Public Records Law, Chapter 119, Florida Statutes. Pursuant to Chapter 119, Florida Statutes, only trade secrets as defined in Section 812.081, Florida Statutes, and Section 119.071(1)(c), Florida Statutes, shall be exempt from disclosure. The Florida Legislature enacted Section 119.0701, Florida Statutes, which requires that all contractors comply with Florida’s public record laws with respect to services performed on behalf of the District. Specifically, the statute requires that contractors:

- A. Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service.
- B. Provide the public with access to public records on the same terms and conditions that a public agency would provide the records and at a cost that does not exceed the cost provided by Chapter 119, Florida Statutes, or as otherwise provided by law.
- C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

- D. Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District.
- E. The failure of the successful Respondent to comply with the provisions set forth in this Article, if applicable, shall constitute a default and material breach of the resulting contract, which may result in immediate termination, with no penalty to the District.
- F. IF THE RESPONDENT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE RESPONDENT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 321-633-1000 ext. 11453. RECORDSREQUEST@BREVARDSCHOOLS.ORG. THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA, 2700 JUDGE FRAN JAMIESON WAY, VIERA, FL 32940.

11.41. GOVERNING LAWS AND VENUE

All legal proceedings brought in connection with an awarded contract shall only be brought in a state or federal court located in the State of Florida. Venue in state court shall be in Brevard County, Florida. Venue in federal court shall be in the United States District Court, Middle District of Florida, Orlando Division. Each respondent agrees to submit to the personal jurisdiction of these courts for any lawsuits filed there against such party arising under or in connection with an awarded contract. In the event that a legal proceeding is brought for the enforcement of any term of the contract, or any right arising there from, the parties expressly waive their respective rights to have such action tried by jury trial and hereby consent to the use of non-jury trial for the adjudication of such suit. All questions concerning the validity, operation, interpretation, construction, and enforcement of any terms, covenants, or conditions of an awarded contract shall in all respects be governed by and determined in accordance with the laws of the State of Florida without giving effect to the choice of law principles thereof and unless otherwise preempted by federal law.

11.42. COMPLIANCE WITH LAWS AND REGULATIONS

Respondent shall be responsible to know and to apply all applicable federal and state laws, all local laws, ordinances, rules, regulations, and all orders and decrees of bodies or tribunals having jurisdiction or authority which in any manner affect the work, or which in any way affect the conduct of the work. Respondent shall always observe and comply with all such laws, ordinances, rules, regulations, orders, and decrees. Respondent shall

protect and indemnify the School Board and all its officers, agents, servants, or employees against any claim or liability arising from or based on the violation of any such law, ordinance, rule, regulation, order, or decree caused or committed by respondent, its representatives, subcontractors, subconsultants, professional associates, agents, servants, or employees. Additionally, respondent shall obtain and maintain at its own expense all licenses and permits to conduct business pursuant to an awarded contract from the Federal Government, State of Florida, Brevard County, or municipalities when legally required and maintain same in full force and effect during the term of the contract.

11.43. INDEMNIFICATION OF SCHOOL BOARD

44.1 - To the fullest extent permitted by law, CONTRACTOR shall indemnify and hold harmless SCHOOL BOARD, and its employees ("Indemnitees") from and against all claims, liabilities, damages, losses, and costs including, but not limited to, reasonable costs, and attorneys' fees at the pre-trial, trial, and appellate levels, arising out of, resulting from, or incidental to CONTRACTOR's performance under this Agreement or to the extent caused by negligence, recklessness, or intentional wrongful conduct of CONTRACTOR or other persons employed or utilized by CONTRACTOR in the performance of this Agreement. The remedy provided to the Indemnitees by this indemnification is in addition to and not in lieu of any other remedy available under this Agreement or otherwise. CONTRACTOR's available insurance under this Agreement, or otherwise, will not diminish or limit this indemnification obligation in any way. The remedy provided to the Indemnitees by this indemnification survives this Agreement. The provisions of this Section specifically survive the termination of this Agreement. The provisions of this Section are intended to require the CONTRACTOR to furnish the greatest amount of indemnification allowed under Florida law. If any indemnification requirement in this Agreement violates any law, the Parties agree the provision requires the greatest level of indemnification by the CONTRACTOR to the Indemnitees allowable under Florida law. CONTRACTOR acknowledges that indemnification by the SCHOOL BOARD may be unenforceable under Florida law and that the SCHOOL BOARD does not waive any legal defense based on the unenforceability of such indemnification position. This indemnification shall not apply to any claims, suits, actions, damages, losses, expenses, and/or a cause of action, arising from BPS's sole gross negligence or intentional misconduct. The agreement to indemnify, as outlined in this section, includes an obligation for Contractor to indemnify BPS for liability for any negligence on the part of BPS until/unless both Contractor and BPS agree that BPS was solely negligent. If the question of "solely negligent" should arise, a court agreeable to both Parties may be engaged to settle this dispute.

44.2 - Nothing in this Agreement shall be deemed to affect the rights, privileges, or be deemed a waiver of, or limitation of, BPS's sovereign immunity protection and limitations of liability pursuant to Section 768.28, F.S. Any indemnity or assumption of liability by BPS hereunder shall be subject to BPS's rights to sovereign immunity and any other limitations of liability provided BPS pursuant to Florida law.

11.44. WAIVER OF TRIAL BY JURY

Respondent and the District hereby expressly waive any rights either may have to a trial by jury of any civil litigation related to an awarded contract for any litigation related to or arising from this solicitation and resulting contract.

11.45. PREVAILING GUIDELINES

For purposes of this solicitation and evaluation of proposals hereto the following shall apply: unit prices shall prevail over extended prices; written matter shall prevail over typed matter; numbers spelled in word form shall prevail over Arabic numerals (“one” over “1”). When not inconsistent with context words used in the present tense include the future, words in the plural number include the singular number, and words in the singular number include the plural number. The word “shall” is always mandatory and not merely directory.

11.46. CLARIFICATION/CORRECTION OF ENTRY

The District reserves the right to allow for the clarification of questionable entries and the correction of OBVIOUS MISTAKES.

11.47. MINOR IRREGULARITIES

The District reserves the right to waive minor irregularities in proposals, providing such action is in the best interest of the District. Minor irregularities are defined as those that have no adverse effect on the District’s best interests, and will not affect the outcome of the selection process by giving the respondent an advantage or benefit not enjoyed by other respondents.

11.48. ADDITIONAL TERMS & CONDITIONS

The District reserves the right to reject proposals containing terms or conditions contradictory to those requested in the solicitation specifications.

11.49. DISCOUNTS

All discounts except those for prompt payment shall be considered in determining the lowest net cost for evaluation purposes.

11.50. DEVIATIONS

All proposals must clearly and with specific detail, note all deviations to the exact requirements imposed upon the respondent by the specifications. Such deviations must be stated upon the Proposal Form, otherwise the District will consider the subject proposals as being made in strict compliance with said specifications to respondents; the respondent being held therefore accountable and responsible. Respondents are hereby advised that the District will only consider proposals that meet the exact requirements imposed by the specifications; except, however, said proposals may not be subject to such rejection where, at the sole discretion of the District, the stated deviation is considered to be equal or better than the imposed requirement and where said deviation does not destroy the competitive character of the solicitation process by affecting the

amount of the proposal such that an advantage or benefit is gained to the detriment of the other respondents.

11.51. PROPOSAL ACCEPTANCE/REJECTION (RFP, RFQ & ITN)

The District reserves the right to accept or reject any or all proposals received as a result of this solicitation, or to negotiate separately with competing respondents, and to waive any informalities, defects, or irregularities in any proposal, or to accept that proposal or proposals, which in the judgment of the proper officials, is in the best interest of the District.

11.52. AWARD

The District reserves the right to award the contract to the respondent(s) that the District deems to offer the best overall proposal(s). The District is therefore not bound to accept a proposal on the basis of lowest price. In addition, the District, at its sole discretion, reserves the right to cancel this solicitation, to reject any and all proposals, to waive any and all informalities and/or irregularities, or to re-advertise with either the identical or revised specifications, if it is deemed to be in the best interest of the District to do so. The School Board also reserves the right to make multiple awards, based on experience and qualifications if it is deemed to be in the District's best interest. The District reserves the right to further negotiate any proposal, including price, with the highest rated respondent. If an agreement cannot be reached with the highest rated respondent, the District reserves the right to negotiate and recommend award to the next highest respondent or subsequent respondents until an agreement is reached.

11.53. PROTESTS

Solicitation or contract award protests shall be resolved under procedures set forth in this policy and in conformity with the requirements of F.S. 120.57(3) and the Uniform Rules at F.A.C. Chapters 28-106 and 28-110, and Board Policy 6320, Section Titled "Protests Arising from Solicitation or Contract Award Process".

11.54. CONTRACT (RFP, RFQ & ITN)

- A. The contents of this solicitation and all provisions of the successful proposal deemed pertinent by the District may be incorporated into a contract and become legally binding. A separate contract document, other than the purchase order, will be issued; see attached preliminary draft contract. The attached draft contract is the District's standard contract and may be revised subject to negotiation between the District and the respondent. Content of the final contract may contain changes from the District's perspective as a result of the solicitation process and proposal(s) received. The final negotiated contract shall include the scope of services as outlined in the solicitation along with the successful respondent's proposal. District contracts are subject to review by the School Board Attorney or designee for determination of legal form and substantive sufficiency.

- B. The Superintendent and Board Chair are the sole Contracting Officers for the School Board, and only they or their designee is authorized to make changes to any contract.
- C. The District shall be responsible for only those orders placed by the District on an authorized signed Purchase Order or Price Agreement. The District shall not be responsible for any order, change substitution or any other discrepancy from the Purchase Order or Price Agreement. If there is any question about the authenticity of a Purchase Order, Price Agreement or change order, the respondent should promptly contact the Procurement & Distribution Services at 321-633-1000 ext. 11645.

11.55. WARRANTY OF AUTHORITY / SERVICE AGREEMENT

Each person signing the contract warrants that he or she is duly authorized to do so and to bind the respective party to the contract.

11.56. CONTENT OF INVITATION/RESPONSE

The contents of this solicitation, all terms, conditions, specifications, and requirements included herein and the accepted and awarded proposal thereto may be incorporated into an agreement to purchase and become legally binding. Any terms, conditions, specifications, and/or requirements specific to the item or service requested herein shall supersede the requirements of the "GENERAL TERMS AND CONDITIONS."

11.57. UNIFORM COMMERCIAL CODE

The Uniform Commercial Code (Chapter 672, Florida Statutes) shall prevail as the basis for contractual obligations between the successful respondent and the School Board of Brevard County for any terms and conditions not specifically stated in this solicitation.

11.58. CONTRACT/RESPONDENT RELATIONSHIP

- A. The District reserves the right to award one or more contracts to provide the required services as deemed to be in the best interest of the District.
- B. Any successful respondent shall provide the services required herein strictly under a contractual relationship with the District and is not, nor shall be, construed to be an agent or employee of the School Board. As an independent contractor, the successful respondent shall pay any and all applicable taxes required by law; shall comply with all pertinent Federal, State, and local statutes including, but not limited to, the Fair Labor Standards Act, The Americans with Disabilities Act, the Federal Civil Rights Act, and any and all relevant employment laws. The respondent shall be responsible for all income tax, FICA, and any other withholdings from its employees or sub-contractor's wages or salaries. Benefits for same shall be the responsibility of the respondent including,

but not limited to, health and life insurance, mandatory social security, retirement, liability/risk coverage, and worker's and unemployment compensation. The respondent shall hire, compensate, supervise, and terminate members of its work force and shall direct and control the manner in which work is performed including conditions under which individuals will be assigned duties, how individuals will report, and the hours individuals will perform.

- C. The respondent shall not be provided special space, facilities, or equipment by the District to perform any of the duties required by the contract nor shall the District pay for any business, travel, or training expenses or any other contract performance expenses not specifically set forth in the specifications.
- D. The respondent shall not be exclusively bound to the District and may provide professional services to other private and public entities as long as it is not in direct conflict and does not provide a conflict of interest with the services to be performed for the District.

11.59. VIOLATIONS

Any violation of any of the stipulations, terms, and/or conditions listed and/or included herein may result in the respondent being removed from the District's contractor list and the respondent being disqualified from doing business with the District for a period of time to be determined on a case-by-case basis.

11.60. RIGHT TO REQUIRE PERFORMANCE

- A. The failure of the District at any time to require performance by the respondent of any provision hereof shall in no way affect the right of the District thereafter to enforce same, nor shall waiver by the District of any breach of any provision hereof be taken or held to be a waiver of any succeeding breach of such provision or as a waiver of any provision itself.
- B. In the event of failure of the respondent to deliver services in accordance with the contract terms and conditions, the District, after due written notice, may procure the services from other sources and hold the respondent responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies that the District may have.

11.61. SUSPENSION OF WORK

The District's Authorized Representative may in its sole discretion suspend any or all activities under the contract, at any time, when in the best interest of the District to do so. The District's Authorized Representative shall provide the successful respondent written notice outlining the particulars of suspension, including the length of time the contract shall be suspended (i.e.: 90 days). Examples of the reason for suspension include, but

are not limited to; budgetary constraints, declaration of emergency, or other such circumstances. After receiving a suspension notice, the successful respondent shall comply with the notice and shall not accept any purchase orders during the specified time of suspension. Within ninety days, or any longer period agreed to by the successful respondent, the District's Authorized Representative shall either (1) issue a notice authorizing resumption of work, at which time activity shall resume, or (2) terminate the contract. Suspension of work shall not entitle the respondent to any additional compensation.

11.62. MODIFICATIONS DUE TO PUBLIC WELFARE OR CHANGE IN LAW

The District shall have the power to make changes in the awarded contract as the result of changes in law and/or rules of the District to impose new rules and regulations on the respondent under the contract relative to the scope and methods of providing services as shall from time-to-time be necessary and desirable for the public welfare. The District shall give the respondent notice of any proposed change and an opportunity to be heard concerning those matters. The scope and method of providing services as referenced herein shall also be liberally construed to include, but is not limited to the manner, procedures, operations and obligations, financial or otherwise, of the respondent. In the event any future change in Federal, State or County law or rules of the School Board materially alters the obligations of the respondent, or the benefits to the District, then the contract shall be amended consistent therewith. Should these amendments materially alter the obligations of the respondent, then the respondent or the District shall be entitled to an adjustment in the rates and charges established under the contract. Nothing contained in the contract shall require any party to perform any act or function contrary to law. The District and respondent agree to enter into good faith negotiations regarding modifications to the contract which may be required in order to implement changes in the interest of the public welfare or due to change in law. When such modifications are made to the contract, the District and the respondent shall negotiate in good faith, a reasonable and appropriate adjustment for any changes in services or other obligations required of the respondent directly and demonstrably due to any modification in the contract under this clause.

11.63. CHANGES IN SCOPE OF WORK/SERVICE

- A. The District may order changes in the work consisting of additions, deletions, or other revisions within the general scope of the contract. No claims may be made by the respondent that the scope of the project or of the respondent's services has been changed, requiring changes to the amount of compensation to the respondent or other adjustments to the contract, unless such changes or adjustments have been made by written amendment to the contract signed by the District's Representative (the District's Director of Procurement & Distribution Services) and the respondent.

- B. If the respondent believes that any particular work is not within the scope of services of the contract, is a material change, or will otherwise require more compensation to the respondent, the respondent must immediately notify the District's Representative in writing of this belief. If the District's Representative believes that the particular work is within the scope of the contract as written, the respondent will be ordered to and shall continue with the work as changed and at the cost stated for the work within the scope. The respondent must assert its right to an adjustment under this clause within thirty (30) days from the date of receipt of the written order.
- C. The District reserves the right to negotiate with the successful respondent(s) without completing the competitive solicitation process for materials, products, and/or services similar in nature to those specified within this solicitation for which requirements were not known when the solicitation was released.

11.64. SCHOOL BOARD RULES, POLICIES AND PROCEDURES

The rules, policies, and procedures of the Superintendent and the School Board are binding on the parties. Specifically, the respondent is bound to understand the limitations on the staff of the District with whom the respondent or its consultants, subcontractors and agents/employees may deal. Personnel of the District are unauthorized to change the scope of work or to authorize any modification to the contract unless there is a specific policy, procedure or rule of the Superintendent or School Board that expressly confer such authority. All procedures, rules and policies concerning change orders are binding upon the respondent and the respondent is presumed to have read and understood all applicable policies, procedures and rules of the Superintendent and School Board.

11.65. UNUSUAL COSTS

The respondent may petition the District at any time for an additional rate adjustment on the basis of extraordinary and unusual changes in the costs of operation that could not reasonably be foreseen by a prudent operator and which, by all reasonable expectations, will continue for at least one year. The respondent's request shall contain substantial proof and justification to support the need for the rate adjustment. The District may request from the respondent, and the respondent shall provide, such further information as may be reasonably necessary in making its determination. The District shall approve or deny the request, in whole or in part, within sixty (60) days of receipt of the request and all other additional information required by the District. Any price redetermination shall be solely based upon the documentation provided and the District reserves the right to rescind any price relief granted should the circumstances change and prices go down.

11.66. ASSIGNMENT

The respondent shall not sell, assign or transfer any of its rights, duties or obligations under the awarded contract, or under any purchase order issued pursuant to the contract, without the prior written consent of the District. In the event of any assignment, the

respondent remains secondarily liable for the performance of the contract, unless the District expressly waives such secondary liability. The District may assign the contract with prior written notice to respondent of its intent to do so. For the purpose of the awarded contract, "assignment" means any voluntary, involuntary, direct or indirect assignment, sale, or other transfer by respondent or its owner(s), of any interest in this Agreement, more than ten percent (10%) of the ownership interest in respondent, or one of a series of transfers that in the aggregate constitute the transfer of more than ten percent (10%) of the ownership interest in respondent. The term includes, without limitation: (1) transfer of ownership of capital stock or any partnership interest; (2) merger, consolidation, or issuance of additional securities representing more than ten percent (10%) of the ownership interest in respondent; (3) sale of common stock of respondent pursuant to a private placement or registered public offering, which transfers more than ten percent (10%) of the ownership interest in respondent; (4) transfer of any interest in respondent in a divorce proceeding or otherwise by operation of law; or (5) transfer of more than ten percent (10%) of the ownership interest in respondent in the event of the death of an owner, by will, declaration of or transfer in trust, or under the laws of intestate succession.

11.67. FUNDING OUT/TERMINATION/CANCELLATION

- A. Florida School Laws prohibit school boards from creating obligations on anticipation of budgeted revenues from one fiscal year to another without year-to-year extension provisions in the agreements.
- B. It is necessary that fiscal funding out provisions be included in all awarded contracts in which the terms are for periods longer than one (1) year.
- C. Therefore, the following funding out provisions is an integral part of this proposal and must be agreed to by all respondents:
The School Board may, during the contract period, terminate or discontinue the services covered in this proposal at the end of the School Board's then current fiscal year upon ninety (90) days' prior written notice to the successful respondent.

Such written notice will state:

1. That the lack of appropriated funds is the reason for termination, and
2. "This written notification will thereafter release the District of all further obligations in anyway related to the services covered herein."
3. The Funding Out statement must be included as part of any agreement. No agreement will be considered that does not include this provision for "funding out".

11.68. AVAILABILITY OF FUNDS

The obligations of the District under this award are subject to the availability of funds lawfully appropriated for its purpose by the State of Florida and the School Board. All purchases are contingent upon available District funding.

11.69. RESPONDENT PERFORMANCE

The District's project personnel shall monitor the respondent's performance. A 'Report of Unsatisfactory Product or Service' form (attached) shall be utilized to document unsatisfactory performance during the term of this contract. The report may become an important part of the respondent's history. The report and process will assist Procurement & Distribution Services to determine whether there is a continuing pattern of problems which may need to be addressed through termination of contract and/or suspension of the respondent from submitting future proposals.

11.70. TERMINATION / CANCELLATION OF CONTRACT

The District reserves the right to cancel the contract without cause with a minimum thirty (30) days' written notice. Termination or cancellation of the contract will not relieve the respondent of any obligations for any deliverables entered into prior to the termination of the contract (i.e., reports, statements of accounts, etc., required and not received). Termination or cancellation of the contract will not relieve the respondent of any obligations or liabilities resulting from any acts committed by the respondent prior to the termination of the contract. The respondent may cancel the resulting contract with one hundred twenty (120) days' written notice to the Director of Procurement & Distribution Services. Failure to provide proper notice to the District may result in the respondent being barred from future business with the District.

11.71. TERMINATION FOR SCHOOL BOARD'S CONVENIENCE

The performance of work under the awarded contract may be terminated in accordance with this clause in whole, or from the time in part, whenever the School Board representative shall determine that such termination is in the best interest of the District. Any such termination shall be effected by the delivery to the respondent of a Notice of Termination specifying the extent to which performance of work under the contract is terminated, and the date upon which such termination becomes effective. Upon such termination for convenience, respondent shall be entitled to payment, in accordance with the payment provisions, for services rendered up to the termination date and the District shall have no other obligations to respondent. Respondent shall be obligated to continue performance of contract services, in accordance with the contract, until the termination date and shall have no further obligation to perform services after the termination date.

11.72. TERMINATION FOR DEFAULT

The District's Contract Administrator shall notify, in writing, the respondent of deficiencies or default in the performance of its duties under the awarded contract. Three separate documented instances of deficiency or failure to perform in accordance with the

specifications contained herein shall constitute cause for termination for default, unless specifically specified to the contrary elsewhere within this solicitation. It shall be at the District's discretion whether to exercise the right to terminate. Respondent shall not be found in default for events arising due to acts of God.

11.73. AUTHORITY TO DEBAR OR SUSPEND

In accordance with Board Policy 6320, titled "Procurement and Contracting", the Director of Procurement and Distribution Services shall have the authority to debar a person/corporation, for cause, from consideration or award of further agreements. The debarment shall be for a period commensurate with the seriousness of the cause, generally not to exceed three (3) years. If suspension precedes a debarment, the suspension period shall not be considered in determining the debarment period. When the offense is willful or blatant, a longer term of debarment may be imposed, up to an indefinite period. The term "debar" or "debarment" means to remove a vendor from consideration of award in a competitive solicitation for District work and may include termination of existing contracts for cause.

11.74. CLAIM NOTICE

The respondent shall immediately report in writing to the District's designated representative or agent any incident that might reasonably be expected to result in any claim under any of the coverage mentioned herein. The respondent agrees to cooperate with the District in promptly releasing reasonable information periodically as to the disposition of any claims, including a resume of claims experience relating to all respondent operations at the District project site.

11.75. WAIVER OF CLAIMS

Once this contract expires, terminated or final payment has been requested and made, the successful respondent shall have no more than thirty (30) calendar days to present or file any claims against the District concerning this contract. After that period, the District will consider the respondent to have waived any right to claims against the District concerning an awarded contract.

11.76. RECORDS & RIGHT TO AUDIT

The respondent shall maintain such financial records and other records as may be prescribed by the District or by applicable federal and state laws, rules, and regulations. The respondent shall retain these records for a period of five (5) years after final payment, or until they are audited by the District, whichever event occurs first. These records shall be made available during the term of the contract and the subsequent three (3) year period for examination, transcription, and audit by the District, its designees, or other entities authorized by law.

11.77. E-VERIFY

E-Verify. Under Section 448.095, Fla. Stat., Contractor shall use the U.S. Agency of Homeland Security's E-Verify system, <https://e-verify.uscis.gov/emp>, to verify the

employment eligibility of all employees hired during the term of this Agreement. Contractor shall also require all subcontractors performing work under this Agreement to use the E-Verify system for any employees they may hire during the term of this Agreement. Contractor must provide evidence of compliance with 448.095, Fla. Stat.—Evidence may consist of, but is not limited to, providing notice of Contractor’s E-Verify number. Failure to comply with this provision is a material breach of the Agreement, and BPS may choose to terminate the Agreement at its sole discretion. Contractor may be liable for all costs associated with BPS securing the same services, inclusive, but not limited to, higher costs for the same services and rebidding costs (if necessary).

11.78. FEDERAL TERMS AND CONDITIONS

For any solicitation or agreement that involves, receives, or utilizes Federal funding, the Federal Terms and Conditions shall be considered a part of the solicitation and resulting award, or agreement and the Contractor accepts and acknowledges that it is and will continue to be in compliance with said terms and conditions for the term of the agreement.

11.79. POLITICAL & IDEOLOGICAL INTERESTS

Respondents are hereby notified that, pursuant to Section 1010.04(5), Florida Statutes, the School Board of Brevard County will not request or consider documentation of a respondent’s social, political, or ideological interests in determining whether the vendor is a responsible vendor.

11.80. NON-ACADEMIC \$1MM

Effective July 1, 2016, per SB350, it states “Each bid specification for nonacademic commodities and contractual services must include a statement indicating that the procurement agreements and state term contracts available under s. 287.056 have been reviewed” Buyer shall:

- Check the State website for procurement agreements and determine if they are well suited for our needs and provide an economic advantage:

http://www.dms.myflorida.com/business_operations/state_purchasing/state_contracts_and_agreements

11.81. EQUAL EMPLOYMENT OPPORTUNITY (WHERE APPLICABLE)

Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

11.82. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (WHERE APPLICABLE)

All contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

11.83. CLEAN AIR AND WATER POLLUTION ACTS (WHERE APPLICABLE)

Contracts and sub grants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

11.84. BYRD ANTI-LOBBYING AMENDMENT (WHERE APPLICABLE)

Respondents that bid for an award of \$100,000 or more must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

11.85. FUNDING AGREEMENT (RIGHTS TO INVENTIONS) (WHERE APPLICABLE)

Rights to Inventions made under a contract or agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or sub recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under

Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

11.86. ENERGY POLICY AND CONSERVATION ACT (WHERE APPLICABLE)

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 (42 U.S.C. 6201).

11.87. RECOVERED MATERIALS (WHERE APPLICABLE)

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.



Brevard County School District
Procurement & Distribution Services

Sean Hynes, Director
2700 JUDGE FRAN JAMIESON WAY, VIERA, FL 32940
(321) 633-1000 Ext: 11645

ADDENDA REPORT
RFP No. 24-612-P-WH
Internal Audit Services

RESPONSE DEADLINE: April 2, 2024 at 2:00 pm

Thursday, July 25, 2024

Addenda Issued:

Addendum #1

Mar 22, 2024 10:25 AM

The following attachments are hereby released in response to questions 17 & 21.

Attachments:

- [SBBC Internal Accounts Report FY2022 FINAL](#)
- [SBBC Internal Audit Plan 1.2024](#)
- [SBBC Internal Accounts Report 2023 FINAL](#)

Addenda Acknowledgements:

Addendum #1

Proposal	Confirmed	Confirmed At	Confirmed By
RSM US LLP	X	Mar 28, 2024 4:17 PM	Clara Ewing
FORVIS, LLP	X	Mar 22, 2024 3:35 PM	Christina Wright
Carr, Riggs & Ingram, LLC	X	Mar 22, 2024 10:52 AM	Rob Broline
Weaver and Tidwell, L.L.P.	X	Apr 2, 2024 12:54 PM	Deborah Walker
Plante & Moran, PLLC	X	Apr 2, 2024 11:56 AM	Mark Warner
CLA (CliftonLarsonAllen LLP)	X	Mar 28, 2024 8:37 AM	Valerie Conn

Proposal to provide internal audit services

The School Board of Brevard County, Florida

March 28, 2024

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Proposal submittal letter

March 28, 2024

Wil Henzmann
Senior Procurement Agent
The School Board of Brevard County, Florida
2700 Judge Fran Jamieson Way
Viera, FL 62940



Dear Audit Committee:

RSM US LLP (RSM) is enthusiastic to provide our qualifications to continue to provide internal audit and internal accounts services, as outlined in the Request for Proposal: 24-612-P-WH, Internal Audit Services, and to continue our partnership with The School Board of Brevard County (SBBC or the District). We fully understand the services to be provided and are committed to continuing to exceed your expectations and add value to the District. As our proposal will demonstrate, RSM has assembled an engagement team that has proven themselves to be well qualified to work with you to help you accomplish your goals, on schedule and within budget. We have the perfect combination of history with the District, new team members to add fresh perspective, local presence, and deep Florida school board experience. ***RSM is the most qualified firm to continue to serve SBBC as their internal auditors.***

National school district focus—Our public sector internal audit team is dedicated to serving school districts across the nation, including several who are some of the largest in the country. We are recognized leaders in this industry, frequently providing speakers for local and national conferences, and are sought out to provide thought leadership to school districts on various topics.

Rooted in Brevard County—Your RSM core team is located right here in Brevard. Our local office is less than three miles from the District. We live and work here, serving districts from all over the country, but no other district can be called our home. That means something to us. We are passionate about bringing the very best of RSM to SBBC, who educates our children and many times our employees as well.

The District is the 11th largest school board in Florida with significant financial, compliance, operational, and public perception risks. RSM's combination of local presence and national strength assures that you will receive constructive advice from experienced professionals, prompt responses to your needs and questions, and access to a wide array of subject matter professionals. Once you have had the opportunity to review this proposal, we would be pleased to discuss your needs in greater detail or make a presentation. In the meantime, please feel free to contact us with any questions.

Sincerely,

A handwritten signature in blue ink that reads "Jennifer H. Murtha".

Jennifer Murtha, Partner
jennifer.murtha@rsmus.com
+1 321 751 6217

A handwritten signature in blue ink that reads "Laura Manlove".

Laura Manlove, Director
laura.manlove@rsmus.com
+1 321 751 6254

9.1 Certified Business Program Reciprocity Affidavit

CERTIFIED BUSINESS PROGRAM RECIPROCITY AFFIDAVIT

The School Board has implemented a process to track specific categories of certified businesses (minority, women and/or service disabled veterans) as listed below and will accept certifications from the State of Florida Office of Supplier Diversity as well as certifications from other government agencies.

CERTIFIED BUSINESS CATEGORIES (Check One)			
<input type="checkbox"/> Asian American (A)	<input type="checkbox"/> African American (B)	<input type="checkbox"/> Hispanic American (C)	<input type="checkbox"/> Native American (D)
<input type="checkbox"/> American Woman (E)	<input type="checkbox"/> Service Disabled Veteran (V)		
Certifying Agency Name: <u>N/A</u>		*Certification Number: <u>N/A</u>	*Expiration Date: <u>N/A</u>
Attach copy of Certification from Certifying Agency		*Required Information	

By signing and submitting this affidavit and business certification copy, I acknowledge individually and on behalf of the applicant business that the applicant and I understand that:

- The attached business certification is a copy of an official business certification as issued by the State of Florida Office of Supplier Diversity or other government agency, and said business certification has not been modified.
- All information and documents submitted to the School Board of Brevard County, Florida becomes an official public record. As such, the School Board bears no obligation to return to the applicant any items of original production or any copies of file documents.
- The applicant consents to examinations of its books, records and premises and to interviews of its principals, employees, business contacts, creditors, and bonding companies by the Board as necessary for the purpose of verifying the applicant's proof of certification.
- The School Board may request additional documentation not requested on this vendor application, and
- Pursuant to Section 287.094, Florida Statutes, the false representation of any entity as a minority business enterprise for the purpose of claiming certification as such under this reciprocity program may be punishable as a felony of a second degree. The certifying entity may initiate such disciplinary actions it deems appropriate including, but not limited to, forwarding pertinent information to the Department of Legal Affairs and/or certifying entity's legal counsel for investigation and possible prosecution.

Further, applicant declares and affirms that ownership and management of this respondent has not changed, except as indicated in the application/affidavit, during the past year since certification status was granted:

Authorized Officer Name: Jennifer Murtha
Position/Title: Partner
Company Name: RSM US LLP
Signature: *Jennifer Murtha*

9.2 RFP Acknowledgement



Attachment "D"

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
PROCUREMENT & DISTRIBUTION SERVICES
2700 Judge Fran Jamieson Way
Viera, FL 32940

REQUEST FOR PROPOSAL RESPONDENT'S ACKNOWLEDGEMENT

The School Board of Brevard County, Florida (School Board), solicits your company to submit a Proposal. All terms, specifications, and conditions set forth in this RFP are incorporated by this reference into your response. A Proposal will not be considered responsive unless all conditions have been met. In the event of a conflict between the documents related to this RFP, the following order of precedence shall apply: Scope of Work, Special Terms & Conditions, Standard Terms & Conditions, and General Terms & Conditions. **All Proposals must have an authorized signature in the space provided below.** All Proposals must be received in the VendorLink online system on behalf of the School Board by the "Proposal Due Date & Time." Proposals may not be withdrawn for a period of sixty (60) days after the "Proposal Due Date & Time" unless otherwise specified.

THE FOLLOWING MUST BE COMPLETED, SIGNED, AND RETURNED AS PART OF YOUR PROPOSAL. PROPOSALS WILL NOT BE ACCEPTED WITHOUT THIS FORM, SIGNED BY AN AUTHORIZED AGENT OF THE RESPONDENT.

RFP NUMBER & TITLE: 24-612-P-WH, INTERNAL AUDIT SERVICES

LEGAL COMPANY NAME: RSM US LLP
(AS REGISTERED IN WWW.SUNBIZ.ORG OR AS REGISTERED IN YOUR STATE)

MAILING ADDRESS: 30 S Wacker Dr Suite 3300

CITY, STATE, ZIP: Chicago, IL 60606

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): 42-0714325

FLORIDA DIVISION OF CORPORATIONS DOCUMENT NUMBER: LLP950001055

BY SIGNING BELOW, I DECLARE THAT THIS RFP HAS BEEN CAREFULLY EXAMINED. I CERTIFY THIS PROPOSAL IS MADE WITHOUT PRIOR UNDERSTANDING, AGREEMENT, OR CONNECTION WITH ANY OTHER RESPONDENT SUBMITTING A PROPOSAL FOR THE SAME MATERIALS, SUPPLIES, EQUIPMENT OR SERVICES, AND IS IN ALL RESPECTS FAIR AND WITHOUT COLLUSION OR FRAUD. I AGREE TO ABIDE TO ALL CONDITIONS OF THIS RFP AND CERTIFY THAT I AM AUTHORIZED TO SIGN THIS PROPOSAL FOR THE RESPONDENT. IN ADDITION, THE PROPOSALS TO THIS RFP WILL BE INCORPORATED BY REFERENCE INTO THE CONTRACT WITH THE SCHOOL BOARD. IN THE EVENT THE RESPONDENT DEVIATES FROM THE REQUESTED SPECIFICATIONS, THE RESPONDENT IS REQUESTED TO CLEARLY IDENTIFY SUCH DEVIATIONS AND OMISSIONS IN THE PROPOSAL OR THE SCHOOL BOARD WILL ASSUME THAT THE PROPOSAL AND RESPONDENT COMPLY FULLY WITH THE RFP REQUIREMENTS.

BY SIGNING BELOW, I CERTIFY THAT RESPONDENT IS AN EQUAL OPPORTUNITY EMPLOYER AND SHALL PROVIDE, UPON REQUEST, EVIDENCE OF SUCH COMMITMENT OF THE SCHOOL BOARD. I ACKNOWLEDGE THAT THE SCHOOL BOARD IS COMMITTED TO MEETING ALL FEDERAL, STATE, AND LOCAL LAWS AND REGULATIONS PROVIDING FOR EQUAL EMPLOYMENT OPPORTUNITY AND WILL REFUSE TO CONTRACT WITH ANY RESPONDENT OR SUB-CONTRACTOR THAT HAS NOT EVIDENCED ITS OWN COMMITMENT AS AN EQUAL OPPORTUNITY EMPLOYER.

BY SIGNING BELOW, I CERTIFY THAT I AGREE AND COMPLY FULLY WITH THE GENERAL TERMS & CONDITIONS, SPECIAL TERMS & CONDITIONS, AND THE FOLLOWING STANDARD TERMS & CONDITIONS:

- I. DRUG FREE WORKPLACE CERTIFICATION
- II. INSTRUCTIONS FOR DEBARMENT CERTIFICATION
- III. CERTIFICATION REGARDING DEBARMENT, SUSPENSION INELIGIBILITY AND VOLUNTARY EXCLUSION - LOWER TIER COVERED TRANSACTIONS
- IV. EMERGENCY / STORM RELATED CATASTROPHE ACKNOWLEDGEMENT
- V. NOTIFICATION REGARDING PUBLIC ENTITY CRIME AND DISCRIMINATORY VENDOR LISTS
- VI. PROHIBITION AGAINST CONTRACTING WITH SCRUTINIZED COMPANIES
- VII. CONFLICT OF INTEREST
- VIII. CONFIDENTIAL MATERIALS ACKNOWLEDGEMENT

I RECOGNIZE THAT THE SCHOOL BOARD RESERVES THE RIGHT TO REJECT ANY OR ALL PROPOSALS, TO WAIVE INFORMALITIES, AND TO ACCEPT ALL OR ANY PART OF ANY PROPOSAL AS THEY MAY DEEM TO BE IN THE BEST INTEREST OF THE SCHOOL BOARD.

AUTHORIZED SIGNATURE: Jennifer H. Murtha
NAME: Jennifer Murtha
TITLE: Partner
DATE: 3/28/2024

Payment Information

Prompt Payment Terms: N/A % N/A Days; Net 45 Days

Do you accept electronic funds transfer (ETF)?

YES NO

If yes, does your firm offer a discount? N/A %

Do you offer a discount for electronic funds transfer (EFT)?

YES NO

Do you accept Purchase/Payment by Visa card?

YES NO

PRIMARY CONTACT NAME: Jennifer Murtha

PRIMARY CONTACT TELEPHONE NUMBER: 321 751 6217

PRIMARY CONTACT E-MAIL: jennifer.murtha@rsmus.com

SECONDARY CONTACT NAME: Laura Manlove

SECONDARY CONTACT TELEPHONE NUMBER: 321 751 6254

SECONDARY CONTACT E-MAIL: laura.manlove@rsmus.com

STANDARD TERMS AND CONDITIONS
*** PLEASE READ CAREFULLY ***

I. DRUG FREE WORKPLACE CERTIFICATION

In accordance with Florida Statute 287.087, preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids, proposals, or replies that 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 bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie proposals will be followed if none of the tied Bidders have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

- A. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- B. 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 penalties that may be imposed upon employees for drug abuse violations.
- C. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
- D. In the statement specified in subsection (1) notify employees that as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo-contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
- E. 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.
- F. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

II. INSTRUCTIONS FOR DEBARMENT CERTIFICATION

- A. By signing the Respondent's Acknowledgement Form, you are agreeing to the prospective lower tier participant is providing the certification set out herein in accordance with these instructions.
- B. 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 of agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
- C. 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.

- D. The terms "covered transaction", "debarred", "suspended", "ineligible", "lower tier covered transaction", "participant", "person", "primary covered transaction", "principal", "Bid", "voluntarily exclude", 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 these regulations.
- E. The prospective lower tier participant agrees by submitting this form 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.
- F. The prospective lower tier participant further agrees by submitting this form that it will include this 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.
- G. A participant in a covered transaction may rely upon a certification of a perspective 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.
- H. 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.
- I. 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 may pursue available remedies, including suspension and/or debarment.

III. CERTIFICATION REGARDING DEBARMENT, SUSPENSION INELIGIBILITY AND VOLUNTARY EXCLUSION – LOWER TIER COVERED TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510 Participants responsibilities. The regulations were published as **Part IV of the January 30, 1989, Federal Register (pages 4722 4733)**.

- A. The prospective lower tier participant certifies, by submission of this Proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department of agency.
- B. 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 Solicitation.

IV. EMERGENCY / STORM RELATED CATASTROPHE ACKNOWLEDGEMENT

Due to Acts of God, Acts of Terrorism or War, any Respondent working with the School Board shall acknowledge and agree to the following terms and conditions. This will allow the School Board to obtain Federal funding if available.

- A. It is hereby made a part of this solicitation that before, during and after a public emergency, disaster, hurricane, flood or acts of God that the municipal government, through the School Board, shall require a "first priority" basis for goods and services. It is vital and imperative that the majority of citizens are protected from any emergency situation, which threatens public health and safety, as, determined by the School Board.
- B. Respondent agrees to rent/sell/lease all goods and services to the School Board or other government entity as opposed to a private citizen, on a first priority basis.
- C. The School Board expects to pay a fair and reasonable price for all products in the event of a disaster, emergency or hurricane.
- D. Respondent shall furnish a "24-hour" phone number in the event of such an emergency.

V. NOTIFICATION REGARDING PUBLIC ENTITY CRIME AND DISCRIMINATORY VENDOR LISTS

- A. Pursuant to Florida Statutory requirements, potential Respondents are notified:

287.133(2)(a)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 bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

287.133(2)(b)A public entity may not accept any bid, proposal, or reply from, award any contract to, or transact any business in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO with any person or affiliate on the convicted vendor list for a period of 36 months following the date that person or affiliate was placed on the convicted vendor list unless that person or affiliate has been removed from the list pursuant to paragraph (3)(f). A public entity that was transacting business with a person at the time of the commission of a public entity crime resulting in that person being placed on the convicted vendor list may not accept any bid, proposal, or reply from, award any contract to, or transact any business with any other person who is under the same, or substantially the same, control as the person whose name appears on the convicted vendor list so long as that person's name appears on the convicted vendor list.

287.134(2)(a)An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

287.134(2)(b)A public entity may not accept any bid, proposals, or replies from, award any contract to, or transact any business with any entity or affiliate on the discriminatory vendor list for a period of 36 months following the date that entity or affiliate was placed on the discriminatory vendor list unless that entity or affiliate has been removed from the list pursuant to paragraph (3)(f). A public entity that was transacting business with an entity at the time of the discrimination resulting in that entity being placed on the discriminatory vendor list may not accept any bid, proposal, or reply from, award any contract to, or transact any business with

any other entity who is under the same, or substantially the same, control as the entity whose name appears on the discriminatory vendor list so long as that entity's name appears on the discriminatory vendor list.

- B. By submitting a Proposal, the Respondent represents and warrants that the submission of its Proposal does not violate Section 287.133, Florida Statutes, nor Section 287.134, Florida Statutes.
- C. In addition to the foregoing, the Respondent represents and warrants that Respondent, Respondent's subcontractors, and Respondent's implementer, if any, is not under investigation for violation of such statutes.
- D. Respondent should read carefully all provisions of 287.133 and 287.134, Florida Statutes.

VI. PROHIBITION AGAINST CONTRACTING WITH SCRUTINIZED COMPANIES

I hereby swear or affirm that as of the date above this company is not listed on a Scrutinized Companies list created pursuant to 215.4725, 215.473, or 287.135, Florida Statutes. Pursuant to 287.135, Florida Statutes I further affirm that:

- A. This company is not participating in a boycott of Israel such that is not refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner.
- B. This Company does not appear on the Scrutinize Companies with Activities in Sudan List where the State Board of Administration has established the following criteria:
 - 1. Have a material business relationship with the government of Sudan or a government-created project involving oil related, mineral extraction, or power generation activities, or
 - 2. Have a material business relationship involving the supply of military equipment, or
 - 3. Impart minimal benefit to disadvantaged citizens that are typically located in the geographic periphery of Sudan, or
 - 4. Have been complicit in the genocidal campaign in Darfur.
- C. This Company does not appear on the Scrutinize Companies with Activities in the Iran Petroleum Energy Sector List where the State Board of Administration has established the following criteria:
 - 1. Have a material business relationship with the government of Iran or a government-created project involving oil related or mineral extraction activities, or
 - 2. Have made material investments with the effect of significantly enhancing Iran's petroleum sector.
- D. This Company is not engaged in business operations in Cuba or Syria.
- E. The scrutinized company list is maintained by the State Board of Administration and available at <http://www.sbafla.com/>

VII. CONFLICT OF INTEREST

I HEREBY CERTIFY that

- A. Except as listed below, no employee, officer, or agent of the firm have any conflicts of interest, real or apparent, due to ownership, other clients, contracts, or interests associated with this project; and,
- B. The business nor any authorized representative or significant stakeholder of the business has been determined by judicial or administrative board action to be in noncompliance with or in violation of any provision/contract of the School Board, nor has any outstanding past due debt to the School Board; and
- C. The School Board reserves the right to disqualify Respondents upon evidence of collusion with intent to defraud, or other illegal practices to include circumventing or manipulating the solicitation process as required by law, upon the part of the Respondent(s), the School Board's Professional Consultant(s) or any School Board employee(s) who may, or may not, be involved in developing solicitation specifications and/or firm solicitation schedules. Multiple Proposals from an individual, partnership, corporation, association (formal or informal); firm under the same or different names shall not be considered. Reasonable grounds for believing that a Respondent has interest in multiple Proposals for the same work shall be cause for rejection of all Proposals in which such Respondent is believed to have an interest in. Any and/or all Proposals shall be rejected if there is any reason to believe that collusion exists among one or more of the Respondents, the School Board's Professional Consultant(s) or School Board employees. Respondents involved in developing specification or Respondent with knowledge of the solicitation's specifications prior to the advertisement shall be disqualified from participating in the solicitation process.

EXCEPTIONS (List):

VIII. CONFIDENTIAL MATERIALS ACKNOWLEDGEMENT

DIRECTIONS: THIS ACKNOWLEDGEMENT IS REQUIRED TO BE SUBMITTED AS PART OF THE RESPONDENT'S SOLICITATION SUBMITTAL TO COVER CONFIDENTIAL MATERIALS WHICH MAY BE PROVIDED.

This Acknowledgement is valid as of the date of the submittal of a response to the solicitation. Please check one of the following options:

- There **ARE NOT** Confidential Materials included as part of the Respondent's submittal to this solicitation.
- There **ARE** Confidential Materials included as part of the Respondent's submittal to this solicitation which are detailed on Exhibit A. The following Acknowledgement terms and conditions apply:

RECITALS

WHEREAS, the Respondent possesses certain confidential trade secret materials that it wishes to disclose to the School Board for the purpose of responding to a solicitation or otherwise conducting business with the School Board; and

WHEREAS, the School Board desires to review such materials in order to evaluate the School Board's interest in negotiating and concluding an agreement for the purchase of certain products and services, or otherwise conducting business with the Respondent.

NOW THEREFORE, in consideration of the mutual promises and premises contained herein, the receipt and sufficiency of which are hereby acknowledged, the Respondent acknowledges as follows:

- A. Confidential Materials. The Respondent warrants and represents to the School Board that the materials described below ("Description of Confidential Materials Submitted") constitute trade secrets as defined by Section 812.081(1)(c), Florida Statutes, or financial statements required by the School Board for projects as defined in 119.071(1)(c), Florida Statutes. Subject to the terms and conditions of this Acknowledgement, the School Board agrees not to disclose such Confidential Materials to third parties.
- B. Additional Materials. During the course of the negotiations or the business relationship with the School Board, the Respondent may disclose additional confidential or trade secret information to the School Board in which case the restrictions and obligations on the use and disclosure of the Confidential Materials imposed by this Acknowledgement shall also apply to such additional information to the extent permitted by Florida law. Any such additional confidential or trade secret information shall be duly marked and stamped "confidential" or "trade secret" prior to delivery to the School Board and shall be subject to this Acknowledgement and Section 812.081(2), Florida Statutes, only if written receipt is provided by the School Board acknowledging receipt of such materials.
- C. Exclusions. For purposes of this Agreement, the term "Confidential Materials" does not include the following:
1. Information already known or independently developed by the School Board;
 2. Information in the public domain through no wrongful act of the School Board;
 3. Information received by the School Board from a third party who was legally free to disclose it;
 4. Information disclosed by the Respondent to a third party without restriction on disclosure;
 5. Information disclosed by requirement of law or judicial order, including without limitation Chapter 119, Florida Statutes; or
 6. Information that is disclosed with the prior written consent of the Respondent, but only to the extent permitted by such consent.
- D. Non-Disclosure by Respondent. In the event that the School Board discloses confidential or trade secret information to the Respondent, the Respondent agrees to not disclose such information to any third party or copy such information or use it for any purpose not explicitly set forth herein without the School Board's prior written consent. Further, upon conclusion of discussions or business transactions between the School Board and the Respondent, or at any

time upon request of the School Board, Respondent agrees to return such information (including any copies) to the School Board.

- E. Duty of Care. Each Party agrees to treat the other Party's confidential or trade secret information with the same degree of care, but not less than reasonable care, as the receiving Party normally takes to preserve and protect its own similar confidential information and to inform its employees of the confidential nature of the disclosing Party's information and of the requirement of nondisclosure. In the event either Party has actual knowledge of a breach of the nondisclosure requirements set forth in this Agreement, the Party acquiring such knowledge shall promptly inform the other Party and assist that Party in curing the disclosure, where possible, and preventing future disclosures.
- F. Limitations of Florida Law. Respondent understands and agrees that its assertion that any item is confidential or a trade secret does not, in and of itself, render such material exempt from the Florida Public Records Law, Chapter 119, Florida Statutes, and that the School Board's ability to prevent disclosure of confidential and trade secret information may be subject to determination by a Florida court that such materials qualify for trade secret protection under Florida law. In the event a third party makes a public records request for the Confidential Materials or other materials deemed by Respondent to be confidential or a trade secret, the School Board may submit the materials to the court for inspection in camera as set forth in Section 119.07(1)(g) Florida Statutes. Respondent further understands that the School Board may be required to disclose such information if directed by a court of competent jurisdiction.
- G. Indemnification by Respondent. In the event of any litigation instituted by a third party to compel the School Board to disclose such materials, Respondent shall, at its sole cost and expense, provide assistance to the School Board in defending the denial of the records request, and shall hold the School Board harmless from any claim for statutory costs and attorney's fees arising from the School Board's refusal to disclose such materials.
- H. No Additional Obligations. This Acknowledgement shall not be construed in any manner to be an obligation for either Party to enter into any subsequent contract or agreement.
- I. Sovereign Immunity. Nothing in this Acknowledgement shall be deemed as a waiver of immunity or limits of liability of the School Board beyond any statutory limited waiver of immunity or limits of liability, which has been or which may be adopted by the Florida Legislature, regardless of the nature of any claim which may arise, including but not limited to a claim sounding in tort, equity or contract. In no event shall the School Board be liable for any claim or claims for breach of contract, including without limitation the wrongful disclosure of confidential or trade secret information for an amount which exceeds, individually and collectively, the then current statutory limits of liability for tort claims. Nothing in this Acknowledgement shall inure to the benefit of any third party for the purpose of allowing any claim against the School Board, which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.
- J. Notice. Whenever either Party desires to give notice unto the other, it must be given by written notice, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended, at the place last specified, and the place for giving of notice in compliance with the provisions of this paragraph. For the present, the Respondent designates the address set forth above as its place for receiving notice, and the School Board designates the following address for such notice:

The School Board of Brevard County, Florida
Procurement & Distribution Services, Pod 8, Room 802

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9.3 Respondent's profile and submittal letter

RFP Submittal Letter signed by authorized agent of the business/corporation with proof of authorization from business.

Submittal letter

Jennifer Murtha and Laura Manlove are entitled to represent, empowered to submit the offer and authorized by RSM to sign a contract with the District. Please refer to [Page 1](#) of this response for a signed copy of our submittal letter.

We have included [Appendix B](#) to this proposal which lists our proposed exceptions to the District's contract agreement as provided in the request for proposal (RFP). We are confident that based upon our experience negotiating with the District and other school districts, we can reach agreement with you on these items and would welcome the opportunity to discuss further should you have any questions.

A brief profile of the firm, including:

- A. A brief history of the business*
- B. Organizational structure of business*
- C. Ownership interests*
- D. Active business venues (counties, states, etc.)*
- E. Present status and projected direction of business*
- F. Designation of the legal entity by which the business operates and documentation from the appropriate state's agency confirming firm's legal entity type (i.e., sole proprietorship, partnership, limited liability partnership, corporation, Limited Liability Corporation, etc.). For non-Florida businesses submit documentation from the state in which the business was formed and documentation from the State of Florida providing authorization to perform business in the state of Florida*

Brief history of the business



Our founder Ira B. McGladrey had a vision to build a great accounting firm with a solid foundation of client service. RSM traces its history to 1926 when the I.B. McGladrey Company was established through the purchase of a seven-person office in Cedar Rapids, Iowa, and a one-man practice in Davenport, Iowa.

Over the years, McGladrey grew his firm both organically and by acquiring firms like his own—with down-to-earth attitudes and roots in the community. We continued this trend of joining forces with like-minded firms to become the fifth largest provider of assurance, tax and consulting services in the U.S. and the leading firm focused on the middle market. The principles on which Ira founded his firm are the foundation of RSM's past success and our future strategy. RSM is a national professional services firm, supporting our clients through providing audit, tax, and consulting services.

Organizational structure of business

RSM is a limited liability partnership firm. A detailed partnership agreement provides the foundation for the firm's governance, including the requirement for a board of directors and a managing partner. The

board of directors is composed of partners and principals who have been elected by written ballot. RSM is led by Managing Partner and Chief Executive Officer Brian Becker, who reports to the board of directors.

Ownership interests

RSM is a limited liability partnership and is well capitalized with significant partner and principal investment by its 1,150 partners and principals. All partners and principals are individuals, and no one partner, or principal has more than 1% of the total capital investment in the firm.

Active business venues (counties, states, etc.)

RSM is a national firm comprised of more than 16,600 professionals in 81 U.S. cities, six locations in Canada, one in El Salvador and four in India. Within our national public sector practice, we offer approximately 430 professionals who are committed to serving state and local governments.

Presence in Florida. Our Florida practice has been serving the Florida marketplace for more than 35 years. RSM has nine offices in Florida—located in Fort Lauderdale, West Palm Beach, Miami, Naples, Tampa, St. Petersburg, Orlando, Melbourne, and Jacksonville. We have more than 970 professionals and staff in Florida and are a full-service accounting firm offering internal and external audit, tax and consulting services. The Florida state and local government sector is our largest dedicated industry segment in Florida. Within our public sector practice, we offer approximately 30 partners and principals, 30 directors, and nearly 50 additional professionals who are committed to serving state and local governments. Our Florida offices have a strong government client base with a significant emphasis on school districts.

Total employees in Florida	
Certified public accountants	328
Other accountants / professionals	476
Other clerical / support staff	167
Total	971

The Florida offices have dedicated staff that have provided internal audit services to the School Board of Brevard County, St. Johns County School District, Florida School for the Deaf and the Blind, Monroe County School Board, Broward County Public Schools, School Board of Osceola County, Volusia County School Board, School Board of Seminole County, School Board of Lee County, Marion County School Board and District School Board of Collier County.

Involvement in Brevard’s community. RSM has a strong commitment to our community through our RSM US Foundation and the Davis Love Foundation with a mission of supporting organizations committed to providing a more stable environment for youth in the areas of hunger, housing, and health, which will help with excel in education. Our office in Brevard has an established relationship with the Brevard Schools Foundation to provide stewardship in the form of volunteer hours to assist the Brevard Schools Foundation with the Supply Zone for Teachers, Reach for the Stars Gala and the Duran Golf Club Tournament to benefit the Take Stock in Children programs as well has charitable giving from our local office staff which is matched by our National RSM US Foundation.

Present status and projected direction of business

RSM, the nation's 5th largest accounting and consulting firm, has designated the public sector as one of the five focus industries of the firm. This means we are continually developing resources to effectively serve state and local governments. We recruit and hire individuals who are passionate and committed to the industry. We are a leading national provider of services to the public sector, serving more than 2,800 public sector audits, including over 800 governments, more than 600 single audits (2nd nationally), and more than 1,000 Government Auditing Standards audits each year. We serve over 70 public sector organizations in Florida. As a result, we have a wealth of experience with functions similar to the services that you are seeking.

Focus on internal audit. Our national risk consulting practice is responsible for delivering risk assessments, internal audit services, 404 compliance, financial and operational process review services and information technology audits. The risk consulting team is comprised of over 1,880 professionals across the United States. Our Florida risk consulting team currently includes over 200 professionals. These 200 professionals consist of Certified Public Accountants (CPA), Certified Fraud Examiners, Certified Internal Auditors and Certified Information Systems Auditors. Our professionals have hands-on experience delivering risk management services for public sector, Fortune 500 companies, middle market public companies, start-up entities and private companies. We also have on our local team, subject matter professionals with extensive experience in auditing public entities.

What does this mean to the District?

- Our consulting services are a priority at our firm and are designed to help manage risk
- Our core services—Risk assessment, internal control assessment, fraud prevention, internal audit outsourcing/co-sourcing, compliance, system security, process redesign and efficiency, vulnerability analysis
- Standardized national methodology and extensive training—dedicated national practice in risk management
- Leadership involvement on all engagements
- Quality control procedures are in place and functioning
- Our staff receive relevant training in internal auditing, and it is a priority for this team of professionals
- Our recruiting efforts bring us the best and the brightest
- Any audit process identified by the internal auditors, audit committee, school board, superintendent or management can be performed by our firm

National resources. As a national firm, we have dedicated resources to monitor industry developments. These resources communicate regularly with local practice offices on important issues affecting the government industry to facilitate our client service personnel are well versed in issues affecting the District. The commitment of our personnel to the public sector extends far beyond a normal professional relationship. Our firm's personnel actively participate in governmental activities. We are volunteer instructors at seminars conducted by Florida School Finance Officers Association (FSFOA), Florida Association of School Business Officials (FASBO), Institute of Florida School Finance (IFSF), state Government Finance Officers' Associations (i.e., FGFOA) as well as sponsors of seminars and conferences held by those associations. In addition, RSM provides complimentary continuing professional education (CPE) classes to our clients.

Communication regarding emerging issues. Our professionals monitor and analyze financial-reporting and tax changes that affect the public sector industry and communicate those changes to clients through a variety of technical and advisory publications. In addition to personal contact from your engagement team, the District will have access to a variety of complimentary CPE classes and webinars.

Designation of the legal entity

RSM is a limited liability partnership. Our documentation confirming our legal entity type and a screenshot of our active status is presented below.

Our Florida document number is LLP950001055.



DIVISION of CORPORATIONS
an official State of Florida website

[Previous on List](#) [Next on List](#) [Return to List](#)
[Filing History](#) [No Authority Info](#) [No Partner Info](#) [Name History](#)

Partnership Name Search

Partnership Detail

Limited Liability Partnership Name
RSM US LLP

Principal Address
801 NICOLLET MALL, SUITE 1200
MINNEAPOLIS, MN 55402
Change Date: 03/01/2021

Filing Information

Document Number	LLP950001055
FEI/EIN Number	420714325
File Date	02/06/1996
State	IA
Total Pages	151
Pages in Original Filing	54
Florida Partners	6
Total Partners	371
Status	ACTIVE
Effective Date	NONE
Expiration Date	NONE
Name History	0002

Mailing Address
RSM US LLP
801 NICOLLET MALL
SUITE 1100
MINNEAPOLIS, MN 554022526
Change Date: 04/24/2013

Registered Agent
CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301

9.4. Experience of personnel

A. The Respondent must identify the team that will be responsible for providing the required audit services, including the partners, managers, senior and staff, as well as staff from other than the local office, if necessary, for this audit. Resumes for each partner, manager and senior to be assigned to the audit team will be submitted and will include the following information:

- 1. Formal education.*
- 2. Continuing professional education.*
- 3. Experience in private business or government.*
- 4. Experience in public accounting in general.*
- 5. Experience in auditing governmental units, including the position held (i.e., partner, manager, senior or other position in the engagement)*
- 6. Experience in audits of Florida School Districts, including position during engagement and dates.*
- 7. Experience in managing School District Internal Audit programs.*
- 8. Experience in computerized systems in conjunction with the Scope of Services.*
- 9. Membership in various national and state governmental accounting boards, committees or associations (past and present)*
- 10. Professional recognition, such as Certified Public Accounting licenses, awards, etc.*

Experienced and qualified team

SBBC's experience with an internal audit services provider will be largely dependent on the quality of the people you work with, which is why we take our staffing approach so seriously. RSM has a dynamic group of professionals committed to providing the services that you have requested to government organizations, specifically within school districts. In fact, members of the proposed team spend 100% of their time serving school districts, delivering internal audit services. To fully serve you, you will have available not only CPAs, but professionals with prestigious certifications such as CIAs, CFEs, CISAs, PCI, CISSPs, QSA and various other certifications available to work with you. Additionally, our digital methodology and tools let our professionals participate from anywhere in real time and in a cost-effective manner. This combination of professionals allows SBBC to experience a diversified team of qualified subject matter specialists depending on the specified subject. Our combined bench strength provides a compelling case to be selected as your service provider.

Your core team

RSM is a full-service audit, tax and consulting firm. This enables us to have the ability to draw from subject matter professionals in all areas of our practice to support the project and any complex or emerging areas. With our national presence, we can tap into resources as necessary all over the country. As specialized knowledge is required, we are able to search throughout the state and country for those skills while still providing continuity through the core team. ***Every member of your core team lives in Brevard County.***

Continuing education

All professionals benefit from extensive training (e.g., technical advancement and leadership) throughout their career at RSM, which includes a new hire orientation program and on-boarding activities before the start of a new engagement. On-boarding of resources are subject to supervisor/manager oversight and include training and guidance to equip resources on client requirements, tools and expectations to facilitate a successful outcome on engagements.

RSM's audit and accounting programs train general service professionals to provide basic accounting and auditing services, which have become the cornerstone of our client relationships. This knowledge of services provides the foundation for many of the expanded services that our clients are seeking.

As changes in key personnel cannot always be prevented, it is important that competent replacements are available. Due to our extensive involvement with similar governmental entities, we have a wealth of professionals available with the requisite industry experience and training to provide you with quality service on an ongoing basis. For the levels of in-charge and above, we can provide the District with resumes and three years of CPE history for replacements or additions so you can be assured of the experience level of the proposed replacement.

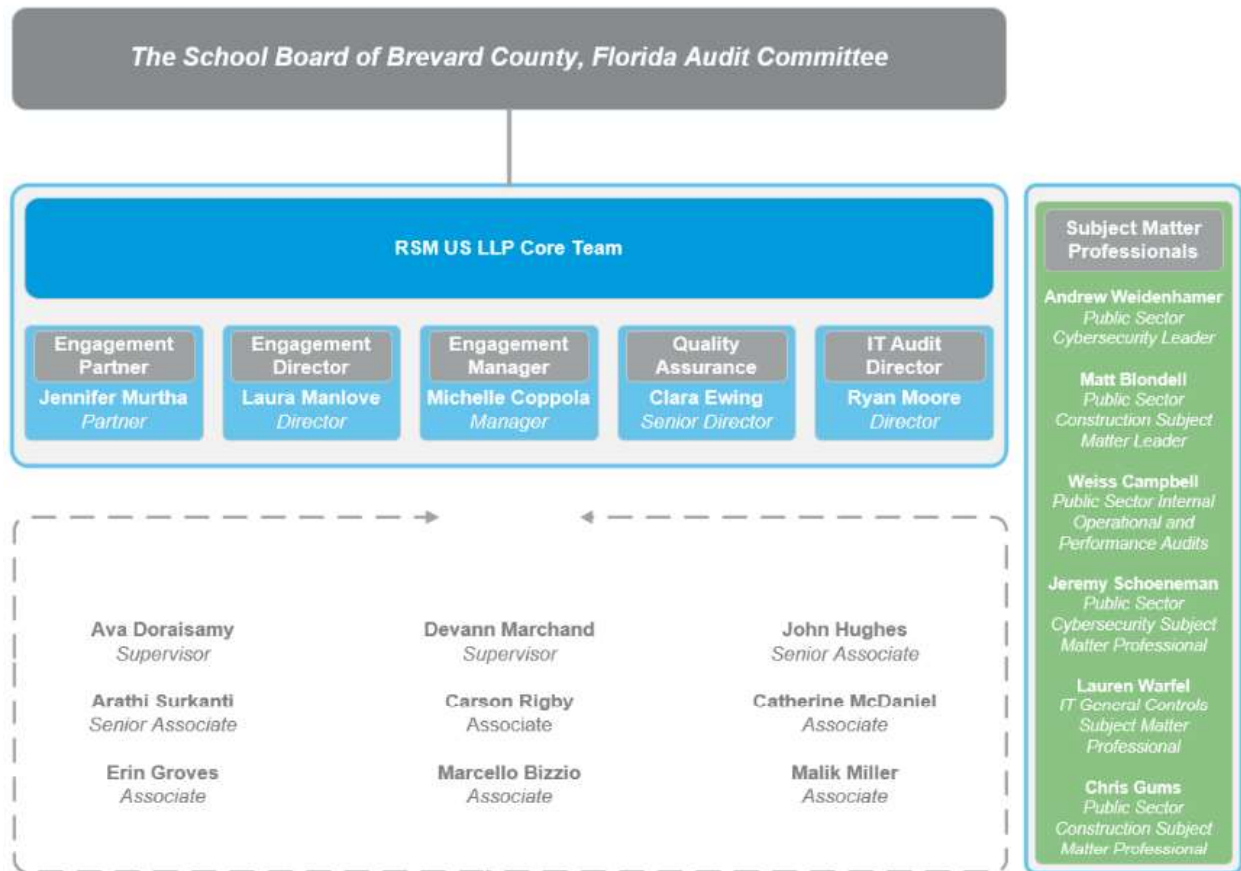
Minimum training requirements

- Pre-engagement/on-boarding training
- 24 hours, government-related CPE, biannually
- 120 hours, technical-related CPE, triennially
- National team periodic updates on important issues affecting the government industry, including regulatory updates and changes being considered

Engagement team organization

The following professionals have the qualifications and experience to handle your needs for this engagement and are committed to exceeding your expectations.

In this section we have included the resumes of the primary individual professionals that will provide services to the District as well as resumes of individuals in which the District would have interest.



Core team—Internal audit



Jennifer Murtha
+1 321 751 6217
Engagement Partner
jennifer.murtha@rsmus.com

Engagement partner. As RSM's risk consulting national public sector leader, Jennifer has access to the right personnel in order to make sure the District receives access to the best resources the firm has to offer. She will be responsible for the quality of all services provided to the District. Jennifer brings over 20 years of experience conducting co-sourced and out-sourced internal audits for public sector entities and school districts throughout Florida. She is a CPA and spends 100% of her time conducting internal audit services in the public sector. Jennifer has served the District for the past 20 years and adds historical perspective to the scope and objectives of our audits. She is a frequent speaker and regular participant at FSFOA and FGFOA and GFOA.



Laura Manlove
+1 321 751 6254
Engagement Director
laura.manlove@rsmus.com

Engagement director. Laura will assist with scoping and oversight of internal audits, overseeing project teams and reviewing the work performed. She will be responsible for helping to ensure expectations are exceeded throughout the engagement and will seek feedback on our services, team and deliverables and address any issues, as needed. Laura will be the team member who will serve the District on a day-to-day basis as a primary point of contact and be responsible for our work product. She will be available within 24 hours by telephone to attend meetings; respond to telephone calls; and respond to inquiries. Laura will be responsible for ascertaining that professional and regulatory standard have been complied with throughout the engagement. She is a CPA with over 16 years of experience in the public accounting. She spends 100% of her time providing internal audit services to public sector entities.



Michelle Coppola
+1 321 751 6272
Engagement Manager
michelle.coppola@rsmus.com

Engagement manager. Michelle will be responsible for managing the engagement team, and the timely and effective delivery of services, and will provide periodic status reports to the District and monitor all phases of the engagement. Michelle is a CPA with over 20 years of experience between her time in public accounting and the public sector industry. She spends 100% of her time providing internal audit services to public sector entities. She has run the internal accounts audit for the District for the past three years and is familiar with the new centralized approach implemented by the District. In the last three months, Michelle has provided internal audit services to the School Board of Brevard County, Volusia County Public Schools, Seminole County Public Schools and Marion County Public Schools.

Core team—Internal audit



Clara Ewing

+1 321 751 6239

Quality Assurance Senior
Director

clara.ewing@rsmus.com

Quality assurance senior director. Clara will be responsible for ensuring that the District is receiving the highest levels of quality in our work products. She has over 21 years of experience serving clients in financial reporting, internal controls, and process improvement. For the past 13 years, Clara has spent 100% of her time serving clients in the public sector, and now leads RSM's efforts providing internal audit related services to local governments. She started her risk management and auditing experience with Big Four accounting firms and has spent the breadth of her public accounting career working with organizations in auditing and assessing controls in internal and external audit.



Ryan Moore

+1 321 751 6206

IT Audit Director

ryan.moore@rsmus.com

Information technology audit director. Ryan will be responsible for all IT-related audits and for bringing IT perspective to every audit conducted at the District. Ryan has worked with the current and former chief information officer at the District and has a comprehensive understanding of the systems. We have issued several confidential audits to the superintendent under Florida Sunshine Statutes. Ryan is a CISA, a CIA, and a CISM with over 20 years of experience providing IT services to public sector and businesses, including 10 years serving the District.



Jennifer Murtha

Engagement Partner
 Partner, National Public Sector Risk Consulting Leader
 jennifer.murtha@rsmus.com
 +1 321 751 6217

Formal education

- Bachelor of Arts, finance, Catholic University of America
- Accounting degree, Hofstra University

Continuing professional education

Jennifer has met all the CPE requirements of RSM and for her CPA license. She maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting

Jennifer has spent her career in public accounting. She is RSM's national public sector consulting leader, with over 30 years of experience focusing on both external and internal audit services. Jennifer provides a full range of consulting and audit services for The State of Florida and local governments and has clients throughout the southeast. She has assisted many clients in establishing internal audit functions from top to bottom, including creating charters and audit committees and organizational governance. Jennifer has led teams in financial, operational and performance as well as compliance audits in many different areas of government. She has led fraud investigations and has represented her clients as an expert witness. Jennifer started her career in 1993 with a Big Five firm where she gained experience in auditing large first time through engagements. Her experience has continued to grow at RSM as a key leader of the public sector team. Jennifer spends 100% of her time providing internal audit services to the public sector.

Experience in auditing governmental units

Client name	Position held	Time frame
Brevard County, FL	Staff, senior, manager, director senior director, partner	2000–current
St. Lucie County, FL	Senior director	2016–2021
Florida Department of Emergency Management	Senior director, partner	2017–current
Florida Commerce	Senior director, partner	2015–current
City of Homestead, FL	Senior director, partner	2016–current
Barry University, FL	Senior director	2016–2019
University of Florida, FL	Senior director	2012 and 2017

Florida State University	Senior director	2016–2017
Prince William County, VA	Senior director, partner	2013–current
Arlington County, VA	Senior director, partner	2015–current
DC Water, District of Columbia	Senior director, partner	2014–current

Experience in audits of Florida school districts

Client name	Position held	Time frame
School Board of Brevard County, FL	Staff, senior, manager, director, senior director, partner	1998–current
Collier County Public Schools, FL	Senior director, partner	2018–current
Florida School for the Deaf and the Blind	Senior director, partner	2015–2021
Indian River County School District, FL	Manager, director	2008–2013
Lake County Public Schools, FL	Manager, director	2004–2012
Marion County Public Schools, FL	Partner	2022–current
Monroe County Public Schools, FL	Senior director, partner	2013–2021
School District of Lee County, FL	Senior director, partner	2019–current
Osceola County Public Schools, FL	Director, senior director, partner	2011, 2018 and 2021–current
Seminole County Public Schools, FL	Partner	2019–current
School District of Palm Beach County, FL	Manager, director	2011 and 2018
St. Johns County Public Schools, FL	Director, senior director	2015–2017
Volusia County Public Schools, FL	Partner	2020–current

Experience in managing school district internal audit programs

Jennifer has spent much of her career providing internal audit services to public sector clients many of them school districts in Florida. The services range from completely outsourced to co-sourced and include the following school districts:

<ul style="list-style-type: none"> • Osceola County Public Schools, FL* • Florida School for the Deaf and the Blind • Collier County Public Schools, FL* • Lake County Public Schools, FL • Marion County Public Schools, FL* • School Board of Brevard County, FL* • School District of Lee County, FL* • Seminole County Public Schools, FL* • St. Johns County Public Schools, FL • Indian River County School District, FL • Volusia County Public Schools* 	For all these Districts, Jennifer was part of the fully outsourced function including conducting an annual risk assessment and audit plan development, providing the audits and presenting to the audit committee.
<ul style="list-style-type: none"> • Monroe Schools • Sarasota County Public Schools, FL 	Our Team provided Risk Assessment Services to these Districts.

<ul style="list-style-type: none"> • Osceola County Public Schools, FL* • School District of Palm Beach County, FL* 	RSM provided audits of charter schools on behalf of both these districts.
<ul style="list-style-type: none"> • School Board of Broward County, FL* • Monroe County schools 	Jennifer was part of the team that provided various discreet audits to these districts.

*current client

Experience in computerized systems

The CrossPointe system has been utilized for many years at the District, thus Jennifer is familiar with it. In addition, Jennifer has worked with school districts that utilize other ERP systems and can bring best practices.

Professional certifications and affiliations

- Certified public accountant, New York
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Institute of Internal Auditors
- American Cancer Society Board (2008–2016)



Laura Manlove

Engagement Director
 Director, Risk Consulting
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Formal education

- Master of Science, accounting, University of Central Florida
- Bachelor of Science, accounting, University of Central Florida

Continuing professional education

Laura has met all the CPE requirements of RSM and for her CPA license. She maintains the CPE requirements of each of her professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Laura is a director within RSM’s public sector risk consulting team, with over 16 years of internal and external audit experience. She spends 100% of her time working with public sector clients, providing a range of services such as internal audits, risk assessments, internal accounts, compliance audits, benchmarking and best practice recommendations. Laura has led fraud investigations, including providing expert witness testimony on behalf of her clients for criminal and civil cases. She has been a guest speaker to the bookkeepers, principals and leadership at the School Board of Brevard, Palm Beach County School District and at Osceola County School District, helping management teach the bookkeepers the importance of internal controls and fraud prevention.

Experience in auditing governmental units including position held

Client name	Position held	Time frame
Brevard County, FL	Staff, senior, manager, director	2008–current
St. Lucie County, FL	Manager	2018–2021
Florida Commerce	Manager, director	2007–current
Prince William County, VA	Staff, senior, manager, director	2010–2017
City of West Melbourne, FL	Staff	2008–2010
City of Indian Harbor Beach, FL	Staff	2009–2010
Town of Melbourne Village, FL	Staff	2009–2010
Orlando Utilities Commission, FL	Manager	2020
City of Miami Beach, FL	Manager, director	2020–2021

Client name	Position held	Time frame
Houston Independent School District, TX	Director	2023–current
Jacksonville Port Authority, FL	Senior	2012–2013

Experience in auditing Florida school districts

Client name	Position held	Time frame
School Board of Brevard County, FL	Staff, senior, manager, director	2010–current
Osceola County Public Schools, FL	Staff, senior, manager, director	2011–current
St. Johns County Public Schools, FL	Staff	2010
School District of Palm Beach County, FL	Staff, manager	2011–2018
Lake County Public Schools, FL	Staff	2011
Volusia County Public Schools, FL	Director	2021–current
School Board of Broward County, FL	Staff, senior, manager, director	2012–current

Experience in managing school district internal audit programs

Laura currently serves as the lead director for several school districts where RSM provides fully outsourced internal audit services including Brevard, Volusia and Osceola. In addition, she has served as director on discreet internal audit projects across many more school districts throughout Florida, including Broward Schools. Laura has been a guest speaker to the bookkeepers at SBBC, Palm Beach County School District and at Osceola County School District, helping management teach the bookkeepers the importance of internal controls and fraud prevention.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM's proprietary software Auditor Assistant, CaseWare, Banner, SAP, PeopleSoft, Oracle, CrossPointe and Focus, Skyward

Professional certifications and affiliations

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Institute of Internal Auditors



Michelle Coppola

Engagement Manager
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Formal education

- Master of Business Administration, accounting, Florida Metropolitan University
- Bachelor of Arts, psychology, University of West Florida

Continuing professional education

Michelle has met all the CPE requirements of RSM and for her CPA license. She maintains the CPE requirements of each of her professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Michelle provides financial and compliance audit and consultation services to a variety of public sector entities. She has over 20 years of experience and has practiced public accounting for more than 10 years. Her focus is primarily on state and local governments and servicing clients in internal controls and process improvement. In her current role, Michelle delivers advice and consultation regarding complex accounting matters, assists engagement teams in audit matters, and is responsible for issuing reports that comply with professional standards. Michelle is 100% dedicated to serving state and local government clients, including providing internal audit services to local governments and school districts. Prior to joining RSM, Michelle had two years of experience in external auditing and financial reporting for various state housing authorities, and 10 years of accounting manager experience in the public sector industry with a school district. She is a regular presenter of internal audit related topics at various local, regional, and internal public sector events.

Experience in auditing governmental units including position held

Client name	Position held	Time frame
Georgia Governor’s Office of Budget and Planning	Manager	2023–current
Florida Department of Emergency Management	Supervisor	2019–2021
Florida Department of Children and Families	Manager	2022–2023
Florida Department of Education	Supervisor, manager	2020–2022
Missouri Housing Development Commission	Manager	2022
Houston Independent School District	Manager	2024–current

Experience in auditing Florida school districts

Client name	Position held	Time frame
School Board of Brevard County, FL	Manager	2021–current
Collier County Public Schools, FL	Manager	2022–2023
Osceola County Public Schools, FL	Manager	2022–2023
Seminole County Public Schools, FL	Manager	2021–current
Volusia County Public Schools, FL	Manager	2021–current
Marion County Public Schools, FL	Manager	2022–current

Experience in managing school district internal audit programs

Michelle currently serves as the lead manager for several school districts where RSM provides fully outsourced internal audit services including Seminole County Public Schools and Volusia County Public Schools. In addition, she has served as manager on discreet internal audit projects across many more school districts throughout Florida.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM's proprietary software Auditor Assistant, CaseWare, Banner, SAP, PeopleSoft, Oracle, CrossPointe, Focus, Skyward

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants



Clara Ewing

Quality Assurance
Senior Director, National Public Sector Internal Audit Leader
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Formal education

- Bachelor of Science, accounting, Louisiana State University
- Bachelor of Science, general business, Louisiana State University

Continuing professional education

Clara has met all the CPE requirements of RSM and for her CPA license. She maintains the CPE requirements of each of her professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting

With over 20 years of focused service in financial reporting, internal controls, and process improvement, Clara stands as a seasoned professional in the field. For the past 13 years, she has exclusively catered to clients in the public sector, spearheading and leading RSM's efforts in delivering internal audit services to public sector entities. Clara initiated her risk management and auditing journey with Big Four accounting firms, devoting her entire public accounting career to working with organizations in auditing and evaluating controls in internal and external audits.

Driven by success and teamwork, Clara excels in collaborating with management to devise the most effective solutions, ensuring her clients' success. Her adeptness at working with senior management, boards of directors, audit committee members, and other auditors has equipped her with the skills to partner, consult, assess and implement practical business solutions in the ever-evolving environment of the private and public sectors. Clara is a regular presenter of internal audit-related topics at various local, regional, and internal public sector events. Her experience encompasses:

- Taking responsibility for the overall risk assessment and audit plan, including the determination of the design analysis, remediation implementation, analysis of operating effectiveness, reporting, and presentations to audit committees and management
- Conducting process assessments for private and public sectors, bringing forth best practices from a diverse range of organizations and industries
- Successfully implementing process re-engineering and remediation plans, including the documentation of processes, policies, and procedures across multiple organizations and government entities
- Serving as the quality assurance senior director on several high-profile engagements, as well as conducting quality assurance reviews for numerous public sector entities

Experience in auditing governmental units

Client name	Position held	Time frame
Alachua County, FL	Director, senior director	2018
Brevard County, FL	Manager	2005–2011
Osceola County Clerk of the Circuit Court, FL	Senior director	2022–current
St. Lucie County, FL	Director, senior director	2016–2021
City of Orlando, FL	Manager	2011–current
Jacksonville Port Authority, FL	Manager, director, senior director	2011, 2017–2021
City of Homestead, FL	Director, senior director	2012–current
Orlando Utilities Commission	Director, senior director	2015–current
City of Charlotte, NC	Director, senior director	2013–current
Prince William County, VA	Director, senior director	2013–current
Arlington County, VA	Director, senior director	2015–current
Spotsylvania County, VA	Director, senior director	2015–current

Experience in audits of Florida school districts

Client name	Position held	Time frame
School Board of Brevard County, FL	Senior, manager, director, senior director	2003–current
Osceola County Public Schools, FL	Director, senior director	2018-current
Collier County Public Schools, FL	Director, senior director	2018-current
School District of Lee County, FL	Director, senior director	2019--current
Seminole County Public Schools, FL	Senior director	2021-current
Marion County Public Schools, FL	Senior director	2022-current
Indian River County Public Schools, FL	Manager	2008–2013
Polk County Public Schools, FL	Manager	2009–2013
St. Johns County Public Schools, FL	Senior, manager, director	2007–2015
Florida School For the Deaf and Blind	Director	2015–2022
Lake County, FL Schools	Senior, manager	2004–2012
Prince William County, VA Public Schools	Director	2013

Experience in managing school district internal audit programs

Clara currently serves as the lead senior director for several school districts where RSM provides fully outsourced internal audit services including Collier, Lee, Marion, and Seminole County Public Schools. In addition, she has served as senior director on discreet internal audit projects across many more school districts throughout Florida, including Sarasota Schools. Clara leads RSM's CPE provided to public sector entities. Lastly, Clara serves as the Quality Assurance lead for internal audit services to provided to all school districts.

Experience in computerized systems

The CrossPointe system has been utilized for many years at the District, thus Clara is familiar with it. In addition, Clara has worked with school districts that utilize other ERP systems and can bring best practices.

Professional affiliations and credentials

- Certified internal auditor
- Institute of Internal Auditors
- Speaker at FSFOA, GFOA, FGFOA, VGFOA and NCACPA conferences
- Boys and Girls Club of Brevard, board member



Ryan J. Moore

Information Technology Audit Director
Director, Technology Risk Consulting
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Formal education

- Master of Science, information systems management, Robert Morris University
- Bachelor of Arts, accounting, Washington & Jefferson College

Continuing professional education

Ryan meets the RSM CPE requirements for ongoing professional education (average of 40 hours or more per year).

Experience in private business or government and public accounting

Ryan has over 20 years of experience leading IT audits across a range of industries for global Fortune 500 companies, middle market organizations, and in the public sector. He has extensive experience in the area of SOX 04 and internal and external audit methodologies.

For over eight years prior to joining RSM, Ryan led IT control audits for two separate Fortune 500 companies spanning six continents. Prior to that, he was a senior technology risk consultant for an international consulting firm and performed IT and financial statement audits for a regional accounting firm.

Ryan has led engagements that included services such as:

- Executed and led numerous audits, including general computer controls, application controls, data analytics, separation of duties, SDLC and project management, GLBA and Massachusetts Privacy Law reviews
- Assessed many IT environments, including PeopleSoft, SAP, Oracle E-Business Suite, Windows Network, UNIX, Hyperion, CostPoint, QAD, Cincom CONTROL, and many other custom developed applications and commercial off the shelf solutions
- Managed numerous IT related audits and consulting engagements for local and county governments, public utilities and school districts specifically, serving the School Board of Brevard County in all IT-related projects for the past three years
- Served as a financial and information technology auditor from 2002 through 2004 for two regional CPA firms
- Served as a technology risk consultant from 2005 through 2006 for an international consulting firm
- Served as a manager in technology risk from at RSM from 2015 through present

Experience in auditing governmental units

Client name	Position held	Time frame
Brevard County, FL	Manager, director	2015–current
Broward County, FL	Director	2020
City of Homestead, FL	Manager	2016
City of Orlando, FL	Director	2018–2019
City of Tampa, FL	Manager	2017
Florida Department of Children and Families	Director	2019–2023
Florida Turnpike System	Manager, director	2015–2022
Hillsborough County, FL	Director	2019–2023
Hillsborough County Aviation Authority, FL	Director	2022
Jacksonville Aviation Authority, FL	Director	2019
Jacksonville Port Authority, FL	Director	2020–2021
Jacksonville Transportation Authority, FL	Director	2018–2020
Orange County Clerk of Courts	Manager, director	2017–2020
Orange County Comptroller	Director	2019–2020
Orlando Utilities Commission	Manager	2016–2017
Prince William County, VA	Manager	2016–2017
Spotsylvania County, VA	Director	2021
St. Lucie County, FL	Manager	2017–2021

Experience in audits of Florida school districts

Client name	Position held	Time frame
Chicago Public Schools, IL	Director	2023
Collier County Public Schools, FL	Director	2023–current
Florida School for the Deaf and the Blind	Director	2019
Marion County Public Schools, FL	Director	2022–current
Monroe County School District, FL	Director	2019
School Board of Brevard County, FL	Manager, director	2015–current
Seminole County Public Schools, FL	Director	2022–current
School District of Lee County, FL	Director	2019-current
Osceola County Public Schools, FL	Director	2022–current
Volusia County Public Schools, FL	Director	2020–current

Experience in managing school district internal audit programs

Ryan currently serves as the lead director for several school districts where RSM provides fully outsourced internal audit services. In addition, Ryan has served as director on discreet internal audit projects across many more school districts throughout Florida.

Experience in computerized systems

- CrossPointe, PeopleSoft, SAP, Oracle E-Business Suite, Windows Network, UNIX, Hyperion, CostPoint, QAD, Cincom CONTROL and many other custom developed applications and commercial off the shelf solutions

Professional affiliations and credentials

- Certified information systems auditor
- Certified internal auditor
- Qualified security assessor by the PCI Security Standards Council
- ITIL Foundations Certified



Lauren N. Warfel

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Formal education

- Bachelor of Science, Security and Risk Analysis—Intelligence Analysis and Modeling, The Pennsylvania State University

Continuing professional education

Lauren meets the RSM CPE requirements for ongoing professional education (average of 40 hours or more per year).

Experience in private business or government and public accounting in general

Lauren is a manager in the technology risk consulting practice, providing IT consultative and audit services. She possesses extensive experience in IT across multiple domains. Focused experience in establishing and supporting IT risk programs and processes, policy development and end-user training. Knowledge in project management tools/methodologies and implementing (PMI) best practices. Competency in traditional and Agile Software/Systems Development Lifecycle (SDLC) process from directly performing requirements elicitation/management, business process analysis, User Acceptance Testing (UAT) and implementation support.

Her experience includes:

- IT risk programs—Developing to empower an organization's IS posture by providing clear visibility into the technical systems, processes, and data in the company, the risks to those resources, and the scope, appropriateness, and effectiveness of mitigating controls
- Compliance—Ensuring compliance with banking regulations and guidelines by implementing policies and procedures that safeguard sensitive financial data
- Third party IS risk oversight—Validating cybersecurity performance and formulating action plans to interface with vendors on remediation
- Business continuity (BC) and disaster recovery (DR) —Aligning IT with DR and BC to facilitate effectiveness of commensurate controls by evaluating how well IT systems and processes support the overall continuity objects of the business

Experience in managing school district internal audit programs

Lauren is a subject matter professional and utilized by internal audit teams to provide confidential IT services on a regular basis.

Professional certifications and affiliations

- Advanced Certified Scrum Master (A-CSM), Certified Scrum Master (CSM), and Certified Scrum Product Owner (CSPO), Certified Agilist (SAFe), Security+
- Information Systems Audit and Control Association (ISACA) and Scrum Alliance



Matthew “Matt” Blondell

Construction Subject Matter Leader
 Director, Risk Consulting
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Formal education

- Master of Accounting, Florida State University
- Bachelor of Science, accounting and finance, Florida State University

Continuing professional education

Matt has met all the CPE requirements of RSM and for her CPA license. He maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Matt is a director and construction specialist in RSM’s risk consulting group where he is responsible for the execution of projects and supervision of staff, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. Prior to RSM, Matt worked as an external auditor at a regional accounting firm in North Florida. At RSM, he focuses in the public sector, including government and school district clients. Matt has been in public accounting for over 13 years and his experience includes planning, supervising and executing closeout audits, facilities, and construction internal audits, contract compliance engagements, and other consulting services. He has led teams on construction audit projects throughout the country. Matt is 100% dedicated to providing risk consulting services to the public sector, predominantly school districts.

Experience in auditing governmental units

*indicates experience performing construction audit services

Client name	Position held	Time frame
Alachua County, FL	Manager, director	2018–current
Arlington County, VA	Supervisor, manager, director	2015–2022
Brevard County, FL	Senior, supervisor, manager, director	2014–current
City of Branson, MO	Manager	2018
City of Charlotte, NC	Manager, director	2016–current
City of Miami, FL	Manager	2018
City of Miami Beach, FL	Supervisor	2015–2016

Client name	Position held	Time frame
City of Orlando, FL	Senior, supervisor, manager, director	2014–current
DC Water, District of Columbia	Senior, supervisor, manager	2015–2020
District of Columbia Courts	Manager	2017–2020
Florida Commerce	Manager, director	2020–2023
Florida Department of Emergency Management	Manager	2017–2020
Florida Institute of Technology	Staff	2012
Florida State University	Senior, supervisor, manager	2015–2019
Georgia Governor’s Office of Planning and Budget	Director	2021–current
Jacksonville, FL Aviation Authority	Senior, supervisor, manager	2014–2018
Office of the District of Columbia Auditor	Manager, director	2019–current
Prince William County, VA	Supervisor, manager	2015–2022
Seminole Tribe of Florida	Supervisor, manager	2015–2017
University of Central Florida	Staff, senior, supervisor, manager	2012–2018
University of North Carolina, Charlotte	Manager	2017

Experience in audits of Florida school districts

Client name	Position held	Time frame
Collier County Public Schools, FL	Manager, director	2018–current
Florida School for the Deaf and the Blind	Supervisor, manager, director	2015–2022
Monroe County, FL School District, FL	Senior, supervisor, manager	2013–2018
School Board of Brevard County, FL	Staff, manager, director	2011, 2017–current
School Board of Broward County, FL	Senior, supervisor, manager, director	2012–current
School District of Lee County, FL	Manager, director	2019–current
Osceola County Public Schools, FL	Staff, manager	2011, 2018
St. Johns County Public Schools, FL	Staff, supervisor	2012, 2015

Experience in managing school district internal audit programs

Matt currently serves as the lead director for several school districts where RSM provides fully outsourced internal audit services including Collier County Public Schools and School District of Lee County. In addition, Matt has served as Director on discreet internal audit projects across many more school districts throughout Florida, including Broward, Brevard, Osceola, and Seminole Schools.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM Auditor Assistant, Caseware, TeamMate

Professional certifications and affiliations

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Institute of Internal Auditors
- Florida Institute of Certified Public Accountants
- Florida School Finance Officers Association
- Association of Local Government Auditors
- Government Finance Officers Association



Andrew Weidenhamer

Public Sector Cybersecurity Leader
Principal, Security and Privacy Risk Consulting
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Formal education

- Bachelor of Science, computer engineering, Ohio University

Continuing professional education

Andrew meets the RSM CPE requirements for ongoing professional education (average of 40 hours or more per year).

Experience in private business or government and in public accounting in general

Andrew is a principal in the RSM security, privacy, and risk services practice. With over eight years of consulting within the information security and data governance field, Andrew has a unique combination of technical- and business-related skills that allow him to perform in multiple roles. The bulk of his security/privacy experience, however, comprises working with organizations performing technical assessments, which include internal network, external network and Web application penetration assessments. Andrew has had the privilege of speaking at national security and hacking conferences, such as DEF CON, OWASP AppSec and Rochester Security Summit to name a few. Andrew has conducted large-scale enterprise internal and external penetration assessments for organizations of all sizes across every industry and sector, including health care, financial, retail, gaming, and state and local government entities. Before becoming part of RSM, he acted in a practice lead role for a small information security boutique; in that role, focused on business and product development, which included the implementation of enterprise vulnerability and privacy management programs for his clients. Andrew also participated in the development and implementation of an enterprise information security program for a fortune 100 financial institution; led an enterprise PCI network segmentation project for the same institution. Finally, he has development credits on a well-known penetration testing tool called Backtrack.

Experience in auditing governmental units

Client name	Position held	Time frame
City of Sacramento, CA	Manager, director	2012–current
Prince William County, VA	Manager, director	2013–current
Brevard County, FL	Manager, director	2013–current
St. Lucie County, FL	Director	2016–2017
DC Water, District of Columbia	Manager, director	2013–current
Lee County, FL	Director	2016–2017
Gwinnett County, GA	Director	2016–current

Experience in audits of Florida school districts

Client name	Position held	Time frame
School Board of Brevard County, FL	Manager, director, senior director principal	2013–current
Collier County Public Schools, FL	Principal	2018-current
Osceola County Public Schools, FL	Principal	2018-current
School District of Lee County, FL	Principal	2019–current

Experience in managing school district internal audit programs

Andrew is a subject matter professional and utilized by internal audit teams to provide confidential IT services on a regular basis.

Experience in computerized systems

Andrew has experience with numerous IT technologies including network systems, server infrastructure and security technologies (e.g., endpoint protection, security event monitoring, etc.). Andrew is very familiar with the District systems as he conducted internal and external penetration audits for the District including from the 2017/2018 audit plan. These were issued confidentially as allowed by Florida Statute.

Professional certifications and affiliations

- Information Systems Audit and Control Association (ISACA)
- International Information Systems Security Certification Consortium (ISC)2
- Certified Information Systems Security Professional (CISSP)
- Certified Information Privacy Practitioner (CIPP)—U.S.
- Payment Application Qualified Security Assessor (PA-QSA)
- Qualified Security Assessor (QSA)
- Certified Information Systems Auditor (CISA)
- ISO 27001 Provisional Auditor
- Offensive Security Certified Professional (OSCP)



William “Weiss” Campbell

Manager, Risk Consulting
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Formal education

- Master of Business Administration, business analytics, University of South Florida
- Bachelor of Science, finance, University of Florida

Continuing professional education

Weiss has met all the CPE requirements of RSM and for her CPA license. He maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and in public accounting in general

Weiss joined RSM in 2019, his primary responsibilities have been to provide consulting focused services in accordance with the RSM’s quality and risk management programs and American Institute of Certified Public Accountants (AICPA).

Prior to joining RSM, Weiss spent five years working in the retail industry in many senior-level functions including internal audit, financial analysis, and risk management services. Weiss’ primary experience includes identifying and researching current accounting, auditing, and regulatory issues, as well as, documenting and assessing process flow and control, developing audit programs, identifying key risks and controls, testing controls, and evaluating overall operational effectiveness and contract compliance. He focuses on assisting clients with managing operational, financial and technology risks, as well as designing and implementing client process improvements that strengthen internal controls and improve business processes. Weiss is primarily dedicated to providing risk consulting services for public sector clients, including local governments and school districts.

Experience in auditing governmental units

Client name	Position held	Time frame
Brevard County, FL	Senior, supervisor, manager	2019–current
St. Lucie County, FL	Senior, supervisor	2019
Osceola County Clerk of the Circuit Court, FL	Manager	2022–current
Alachua County, FL	Manager	2022–2023

Experience in auditing Florida school districts

Client name	Position held	Time frame
Collier County Public Schools, FL	Manager	2022–current
School Board of Brevard County, FL	Senior, supervisor, manager	2019–current
School District of Lee County, FL	Supervisor, manager	2021–current
Osceola County Public Schools, FL	Supervisor, manager	2021–current

Experience in managing school district internal audit programs

Weiss currently serves as the lead manager for several school districts where RSM provides fully outsourced internal audit services including Osceola County Public Schools and School District of Lee County. In addition, he has served as manager on discreet internal audit projects across many more school districts throughout Florida.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM's proprietary software Auditor Assistant, CaseWare, AS400, Banner, SAP, PeopleSoft, Oracle, CrossPointe

Professional certifications and affiliations

- Certified internal auditor



Jeremy Schoeneman

Manager, Security and Privacy Risk Consulting
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Formal education

- Bachelor of Science, information security, Baldwin Wallace University
- Associates of Arts, information technology, University of Phoenix

Continuing professional education

Jeremy meets the RSM CPE requirements for ongoing professional education (average of 40 hours or more per year).

Experience in private business or government and in public accounting in general

Jeremy is an experienced offensive security and privacy risk consulting professional and has spent over a decade executing a variety of advanced level offensive security assessments to include logical and physical penetration testing, exploit development, and social engineering.

Prior to his return to consulting, Jeremy has expanded to managing offensive security programs for large organizations in the financial and manufacturing industries. In these positions, he led the charge on maturing the offensive security programs to standardize procedures, document processes, and match or exceed all regulatory requirements for the respective teams.

More recently Jeremy has been able to use his prior military experience by becoming the operations manager for RSM's cyber testing team. Current responsibilities include managing the efficiency, coordination, and technical leadership of over 700 annual assessments while ensuring high output of quality engagements and deliverables across the board.

His professional experience includes the following:

- Executes a variety of large and complex scale offensive security assessments (such as red and purple team engagements) for organization across various industries including manufacturing, financial, retail, medical and insurance
- Managed day-to-day operations for three organization's offensive security teams
- Developed modernized methodologies and documentation for information security processes and procedures in accordance with regulatory requirements

Experience in managing school district internal audit programs

Jeremy is a subject matter professional and utilized by internal audit teams to provide confidential IT services on a regular basis.

Professional certifications and affiliations

- Certified Information Systems Security Professional
- Global Information Assurance Certification
- Exploit Researcher and Advanced Penetration Tester
- Offensive Security Certified Professional
- Offensive Security Wireless Professional
- Social Engineering Pentesting Professional



Christopher Gums

Construction Subject Matter Professional
 Manager, Risk Consulting Services
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Formal education

- Bachelor of Science, finance, University of Central Florida

Continuing professional education

Chris has met the firm CPE requirements as well as those for his certification. He maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Chris is a manager in RSM's risk consulting group where he is responsible for planning, executing, and closing internal audits related to facilities and construction, contract compliance, and contract administration. Chris specializes in organizational processes, risks, and controls, and contract compliance for large construction manager at risk (CMAR) contracts. Prior to RSM, Chris attended the University of Central Florida where he graduated with a bachelor's degree in finance. Chris joined RSM as a full-time associate in 2018 and has dedicated his career to serving large governments, medium and large municipalities, and school districts.

Experience in auditing governmental units

Client name	Position held	Time frame
City of Coral Gables, FL	Staff	2019
City of Homestead, FL	Staff	2019
Brevard County, FL	Staff	2019
Florida Department of Emergency Management	Staff, senior	2019–2021
City of Charlotte, NC	Senior	2020–2022
District of Columbia Courts	Senior, supervisor	2021–2022
Office of the District of Columbia Auditor	Supervisor, manager	2022–current

Experience in audits of Florida school districts

Client name	Position held	Time frame
Collier County Public Schools, FL	Staff	2018–2019
Monroe County Public Schools, FL	Staff	2018–2020
School Board of Brevard County, FL	Staff, senior, supervisor, manager	2019–current
School Board of Broward County, FL	Staff, senior, supervisor, manager	2019–current
School District of Lee County, FL	Senior, supervisor, manager	2019

Experience in managing school district internal audit programs

Chris currently serves as the manager on discreet internal audit projects across many school districts throughout Florida, including Broward, Brevard, Lee, and Seminole Schools.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM's proprietary software Auditor Assistant, CaseWare, AS400, Banner, SAP, PeopleSoft, Oracle, CrossPointe

Professional certifications and affiliations

- Certified internal auditor
- Institute of Internal Auditors
- Association of Certified Fraud Examiners



Devann Marchand

Supervisor, Risk Consulting
 devann.marchand@rsmus.com

Formal education

- Master of Accounting, University of Florida
- Bachelor of Accounting, University of Florida

Continuing professional education

Devann has met RSM’s CPE requirements as well as those for his certification. She maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Devann is a business risk and controls consulting supervisor at RSM. She has experience working with public and private sector entities, focusing primarily on construction and public-sector risk services. Devann has been responsible for assessing risks and controls over business processes, contract compliance services, and completion of internal audit programs.

Devann’s experience includes invoice and pay application reviews and reconciliations, procurement controls and testing, change order and subcontractor testing, construction fieldwork observations, and Davis Bacon and DBE compliance reviews.

Experience in auditing governmental units including position held

Client name	Position held	Time frame
Brevard County, FL	Staff	2019
City of Charlotte, NC	Staff, senior	2021
City of Coral Gables, FL	Staff	2019
City of Orlando, FL	Staff	2018–2022
Florida Commerce	Senior, supervisor	2021–2023
District of Columbia	Staff, senior	2020–2021
Georgia Governor’s Office of Planning and Budget	Senior, supervisor	2022–current
New Jersey Transit	Staff, senior, supervisor	2020–current
Prince William County, VA	Staff	2019–2020

Experience in auditing Florida school districts

Client name	Position held	Time frame
Hillsborough County Public Schools	Staff	2021
Monroe County School District	Staff	2019–2021
School Board of Broward County, FL	Staff-supervisor	2019–2021
School District of Lee County, FL	Staff	2020
Volusia County Public Schools, FL	Senior	2023–current

Experience in managing school district internal audit programs

Devann currently serves as the supervisor on discreet internal audit projects across many school districts throughout Florida, including Brevard and Lee Schools.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM's proprietary software Auditor Assistant, CaseWare, AS400, Banner, SAP, PeopleSoft, Oracle, CrossPointe

Professional certifications and affiliations

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Institute of Internal Auditors
- Florida Institute of Certified Public Accountants



Ava Doraisamy

Supervisor, Risk Consulting
 ava.doraisamy@rsmus.com

Formal education

- Master of Science, international business, University of Florida
- Bachelor of Arts, business, University of Florida

Continuing professional education

Ava has met RSM’s CPE requirements as well as those for his certification. She maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Ava joined RSM in 2019 and has focused her career on serving the public sector. Ava primarily serves school districts, cities, and counties within the Southeast region. Her experience includes assessing the design and operating effectiveness of internal controls, leading operational-, performance-, and compliance-focused internal audit engagements, planning and executing detailed quality assurance programs, and designing optimal future states to aid in growth management. Ava is responsible for the day-to-day operations of her engagements, including leading detailed process walkthroughs with management, performing quality reviews, communicating audit progress with stakeholders, and reporting audit findings.

Prior to her role at RSM, Ava worked as a data analyst for a global information technology company.

Experience in auditing governmental units including position held

Client name	Position held	Time frame
Houston Independent School District, FL	Supervisor	2023–current
City of Orlando, FL	Supervisor	2022–current
Osceola County Clerk of the Circuit Court, FL	Senior, supervisor	2022–current
Prince William County, VA	Senior, supervisor	2022–current
Alachua County, FL	Staff	2019

Experience in auditing Florida school districts

Client name	Position held	Time frame
Collier County Public Schools, FL	Staff, senior, supervisor	2019–current
School District of Lee County, FL	Staff, senior, supervisor	2019–current
Volusia County Public Schools, FL	Senior, supervisor	2022, 2023
Seminole County Public Schools, FL	Supervisor	2023
Marion County Public Schools, FL	Supervisor	2023
Osceola County Public Schools, FL	Senior	2022

Experience in managing school district internal audit programs

Ava currently serves as the supervisor on discreet internal audit projects across many school districts throughout Florida, including Lee and Seminole Schools.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM’s proprietary software Auditor Assistant, CaseWare, AS400, Banner, SAP, PeopleSoft, Oracle, CrossPointe

Professional certifications and affiliations

- Certified internal auditor
- Institute of Internal Auditors



John “Jack” Hughes

Senior Associate, Risk Consulting
 john.hughes@rsmus.com

Formal education

- Bachelor of Science, finance, University of Florida
- Bachelor of Arts, economics, University of Florida

Continuing professional education

Jack has met RSM’s CPE requirements as well as those for his certification. He maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Jack is a senior associate within RSM’s risk management practice. He has four years of experience providing financial, compliance audit, and risk management services to public sector clients, focusing primarily on local governments and school districts. Jack’s primary experience includes auditing compliance and identifying and researching current regulatory and auditing standards, with a specific focus on documenting and assessing process flow and control structures, developing audit programs, identifying key risks and controls, testing controls and control environments, and evaluating overall operational effectiveness and compliance.

Jack specializes in assisting local governments and school districts with testing operational, financial, and compliance controls, identifying compliance and operational risks, as well as assisting in designing and implementing client process improvements that strengthen internal controls and improve business processes.

Experience in auditing governmental units including position held

Client name	Position held	Time frame
Brevard County, FL	Staff	2020–2022
City of Homestead, FL	Senior	2023
St. Lucie County, FL	Staff	2020
Florida Department of Emergency Management	Staff	2020–2021
Osceola County Clerk of the Circuit Court	Senior	2022–current
Alachua County, FL	Senior	2022–2023

Experience in auditing Florida school districts

Client Name	Position Held	Time Frame
Collier County Public Schools, FL	Staff, senior	2022–current
School Board of Brevard County, FL	Staff, senior	2021–current
School District of Lee County, FL	Senior	2023–current
Seminole County Public Schools, FL	Staff, senior	2021–current
Osceola County Public Schools, FL	Staff, senior	2021–current
Volusia County Public Schools, FL	Senior	2022–current

Experience in managing school district internal audit programs

Jack currently serves as the senior associate on discreet internal audit projects across many school districts throughout Florida, including Broward, Brevard, Lee, and Seminole Schools.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM's proprietary software Auditor Assistant, CaseWare, AS400, Banner, SAP, PeopleSoft, Oracle, CrossPointe



Arathi Surkanti

Senior Associate, Risk Consulting
arathi.surkanti@rsmus.com

Formal education

- Bachelor of Arts, management information systems and business analytics, Florida State University

Continuing professional education

Arathi has met the firm CPE requirements as well as those for his certification. She maintains the CPE requirements of each of his professional licenses, as well as Yellow Book CPE requirements of 24 hours of government-specific topics at least every two years.

Experience in private business or government and public accounting in general

Arathi is an experienced risk consultant with a focus on the public sector. She provides value to clients by demonstrating her knowledge in areas including but not limited to contract compliance and internal audit. Within internal audit, she has experience providing co- and out-sourced internal audit services including experience in conducting operational audits for large-scale financial institutions and school districts, conducted detailed testing, and identified gaps in control design and operating effectiveness.

Arathi has strong representative experience in conducting risk assessments and internal audits for state and local government entities.

Experience in auditing governmental units

Client name	Position held	Time frame
City of Orlando, FL	Senior associate	2023–current
Osceola County Clerk of the Circuit Court, FL	Associate, senior associate	2023–current

Experience in audits of Florida school districts

Client name	Position held	Time frame
Marion County Public Schools, FL	Associate, senior associate	2022–current
School Board of Brevard County, FL	Associate, senior associate	2023–current
School Board of Broward County, FL	Senior associate	2023–current
School District of Lee County, FL	Associate, senior associate	2023–current
Seminole County Public Schools, FL	Senior associate	2023–current
Volusia County Public Schools, FL	Associate, senior associate	2022–current

Experience in managing school district internal audit programs

Arathi currently serves as the senior associate on discreet internal audit projects across many school districts throughout Florida, including Broward, Brevard, Lee, Volusia, Marion, and Seminole Schools.

Experience in computerized systems

Microsoft Office Programs, IDEA, RSM's proprietary software Auditor Assistant, CaseWare, AS400, Banner, SAP, PeopleSoft, Oracle, CrossPointe

B. Identify the specific individual who would serve the District on a day-to-day basis as a primary point of contact and be responsible for the work product of the Respondent. The individual identifier shall be available within 24 hours by telephone to accomplish the following:

- 1. Attend meetings.*
- 2. Respond to telephone calls.*
- 3. Respond to specific inquiries.*

Primary point of contact

Laura Manlove will be the team member who will serve the District on a day-to-day basis as a primary point of contact and be responsible for our work product. Laura works out of the Melbourne, Florida office and lives in Viera, Florida. Laura will be available within 24 hours by telephone to attend meetings, respond to telephone calls, and respond to inquiries. Laura will be fully dedicated to this role throughout the entirety of the engagement. RSM prides itself on our responsiveness and has been a dedicated partner to the District in times of immediate need.

Her contact information is:

Laura Manlove

Work: +1 321 751 6254

Cell: +1 321 276 6747

laura.manlove@rsmus.com

We have been available to District leadership, the school board members and the audit committee members whenever a need arises. We have demonstrated our reliability, flexibility and dedication to our role at the District on numerous occasions and will continue to do so as your trusted internal audit function.

9.5. Approach and methodology

A. Describe Respondent's understanding of the scope of services as described in Section 2 of this RFP.

1. Describe any unique approaches or methodologies used by Respondent as appropriate.
3. Describe project management methodology, including a work plan, schedules, deliverables, outcomes, and performance measurement.

Internal audit methodology

RSM has a comprehensive internal audit methodology with a holistic approach to assessing your most critical risks. We understand that there is no one-size-fits-all internal audit project; therefore, we have a flexible methodology that helps internal audit evolve from a necessary process to assume a more strategic role within the District.

We leverage proven processes and advanced technology to help you mitigate risk, monitor compliance and add value. Our methodology is grounded in understanding your needs and working with you to develop a responsive approach to meet and exceed your expectations. In addition, we integrate powerful quality assurance and project management resources to increase visibility into your internal audit project, providing real-time results and insight into progress.

Great advice by itself does not necessarily translate to value. Our advice is given in the context of the District's industry, with solutions that fit your reality.

We help you make informed, effective decisions by taking the time to help you understand your issues and why they need to be addressed.

A proactive framework

Our internal audit methodology is designed to help you address potential concerns before they can harm your organization. It focuses on root cause analysis, helping you gain insights, rather than just a scorecard of potential risks. Therefore, in addition to increasing internal audit efficiency and effectiveness, our methodology often brings issues to light that may have been developing lower in your business.

Greater insight and visibility from the start

Our internal audit methodology includes several key facets, including:

- **Timely, efficient processes.** Due to our experience providing internal audit and other services to the District, RSM will hit the ground running, initiating benchmarking reports, assessments and other key tools and activities to prepare your audit team members before they enter the field, saving you time and delivering results quicker.
- **Comprehensive project management.** RSM integrates project management and quality assurance processes directly into the methodology, rather than bolting those key processes on.
- **A focused approach.** Our focused risk assessment helps to target your most pressing issues and risk exposures. We utilize an automated, customizable risk model, augmented by other automated accelerators and tools that are specific to your industry to efficiently identify your vulnerabilities.
- **Alignment with leading practices.** To provide you with consistent, effective audit service, our internal audit methodology aligns with the guidelines from The Institute of Internal Auditors' (IIA) *International Professional Practices Framework (IPPF)* and the *Interagency Policy Statement on the Internal Audit Function and Its Outsourcing*, as well as its supplemental policy statement.

Methodology elements

The RSM methodology is built upon seven key components, working together to provide effective risk identification, mitigation processes and enhanced value to your business.

- **Planning.** We understand your business and needs, developing key reporting and project management strategies.
- **Risk assessment.** Our team evaluates and prioritizes your critical risks.
- **Strategy.** We establish an effective internal audit plan, leveraging industry knowledge and technology to properly scope your project.
- **Execution.** RSM advisors evaluate your key processes to assess operational effectiveness.
- **Reporting.** We communicate what we have learned, comparing results to the plan, identifying root causes and providing steps for remediation.
- **Close-out.** We conclude your project, demonstrating benefits with our value scorecard and begin planning for next year's audit plan.

Planning

Through our experience, we know that appropriate attention to detail and consultation of all relevant stakeholders

during the planning and understanding phase is the key to executing an effective internal audit. During this process we will work with key District management to identify the strategic objectives of all stakeholders/process owners to facilitate the scope of our procedures and our approach to executing them align appropriately. Core to our approach are the following activities:

- Agree on a communication plan
- Collaborate to understand objectives of the audit's stakeholders
- Collaborate to identify key risks within the scope of our services
- Conduct facilitative sessions and interviews with key personnel
- Bring in subject matter professionals for optimal technical proficiency and value add
- Develop preliminary process flow charts, identify inherent risks, and identify mitigating controls



Risk assessment for the development of the internal audit plan

We assess the risk that errors or fraud may cause a material misstatement of financial statements, regulatory non-compliance and/or operational break-downs. We then determine which of the identified risks of material misstatement, regulatory noncompliance, or District policies and procedures are significant risks that require special audit consideration. We also identify internal control deficiencies as part of our risk assessment process.

As requested, the initial phase of our work with the District will include an overall risk assessment to facilitate determination of a proposed internal audit work plan. A risk assessment is the identification and analysis of relevant risks to the achievement of an organization's objectives, for the purpose of determining how those risks should be managed.

- Initial determination of operating objectives
- A systematic identification of those things that could prevent each objective from being attained
- Forms a basis for how risks can be managed

The risk assessment identifies the audit universe and measures the impact and likelihood of key risks to those areas to facilitate that the proposed audit plan focuses the internal audit resources efficiently and effectively. Our process combines various methods of information gathering and concludes with a collaborative session to facilitate that we are all on the same page. The objective of the risk assessment is to develop an internal audit plan, which identifies those areas determined as having a relatively high-risk profile or that otherwise require audit attention for various reasons, for the board's consideration.

As part of the risk assessment process, we will conduct interviews and surveys (using Survey Monkey), gather data, review laws and regulations, review board meetings, and other information as deemed necessary in order to better understand the District's current environment. Once the interviews/surveys are completed, summarize the risks that were identified and rate them as high, moderate or low based on the likelihood of the risk actually occurring and the potential impact.

- Impact should be evaluated both quantitatively and qualitatively
- This risk prioritization process drives future allocation of resources
- Other factors to consider may include speed of onset, vulnerability, etc.

We will develop a risk profile for the District that is based upon these factors, taking into consideration the following key risk areas:

- **Financial.** Measure of the financial significance of the account balances included on the statement of revenue, expenses and changes in net assets, statement of net assets or statement of cash flows specific to the business area under consideration.
- **Operational.** Addresses the ability of the business area to manage its internal/external processes and/or deliver its core product/service offerings in an efficient and effective manner.
- **Compliance.** Considers the degree to which the business area may not be in compliance with laws and regulations, contractual agreements, organizational policies and procedures, commitments, etc., increasing the District's exposure to fines, penalties, and/or sanctions.
- **Public perception.** Considers the impact of a control deficiency on the public trust. This factor is generally considered a magnifier in the presence of one of the other factors.

Using this information and input, we will evaluate the level of risk present in each area/function, across a standard spectrum of industry accepted risk categories as follows:

Control environment	Describes the overall tone and control consciousness of the sub-entity/function. It involves the integrity, ethical values and competence of personnel as well as management philosophy and operating style.
Change	Addresses the extent to which change has impacted or is expected (in the near term) to impact the sub-entity/function, including changes in key personnel, statutes, the organization, its products, services, systems or processes.
Process risk	Addresses the inherent risk of the activities performed by the sub-entity/function, including the assets managed or in the custody of the sub-entity/function. Process risk addresses the extent of support the sub-entity/function provides to vital business functions, including the threat to continuity of the business caused by failures or errors; the probability of failure due to the amount of judgment, academic or technical skill required to manage the unit or perform key activities.
External factors	Describes the environment in which the sub-entity operates, and the type and amount of external interaction in which the sub-entity engages. Factors to consider include overall district and regulatory environment, the level of interaction with users and success in satisfying user requirements, the financial reporting environment and results of regulatory compliance audits.
Revenue source / materiality	Describes resources available to the sub-entity/function. Factors to consider include maximizing revenues, and obtaining additional revenue sources.

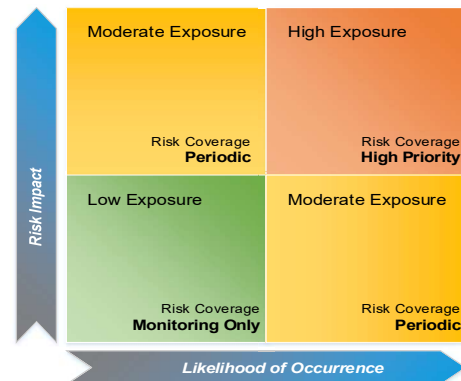
Preparing the internal audit plan from the risk assessment will facilitate that resources are focused on areas of most concern to the organization. The chart below illustrates the exposure environment for positioning the organization’s risks and evaluating the desired response based upon the likelihood of occurrence and priority of risk concerns. The audit plan focuses on areas or functions that are high exposure and high priority (the upper right quadrant).

Inherent risk

- Risk of an occurrence before the effect of any existing controls.
- If you were building this process, what would you be concerned about?
- What can we not prevent?

Residual risk

- Risk remaining after the application of controls.
- Potentially reduced impact or likelihood.



The proposed annual internal audit plan is based on the results of the risk assessment. Once the proposed internal annual audit plan is approved by the audit committee, we will execute on the plan and perform the audits based on an agreed upon schedule that works best for the District.

In addition to the annual risk assessment process outlined above, we continuously evaluate risks based on discoveries during audit fieldwork, industry happenings, changes at the organization, transitions in responsibilities, management, audit committee and board input, etc. Based on continuous risk monitoring, the audit plan may be, and has been, adjusted with approval throughout the year to stay relevant and address new high profile or high-risk items.

We assess the risk that errors or fraud may cause a material misstatement of financial statements, regulatory non-compliance and/or operational breakdowns. We then determine which of the identified risks of material misstatement, regulatory noncompliance, or organization policies and procedures are significant risks that require special audit consideration. We also identify internal control deficiencies as part of our risk assessment process.

Strategy

Once the proposed internal annual audit plan is approved by the audit committee, we work internally to develop an audit strategy so that our audit engagement can add the most value to the District. We identify our industry subject matter professionals to be assigned to perform the selected audits and then apply technology resources to compliment the audit process to maximize our efficiency. Together with the right resources we define the audit boundaries along with District leadership to properly scope your project.

Audit plan execution

Core to our historical approach with the District, we perform the following activities:

Audit project letter. Our team will provide an audit project letter (statement of work) outlining the following:

- Purpose of the audit
- Proposed audit objectives
- Expected audit scope
- The team staff members performing the audit
- Proposed start date
- Any other relevant information

If any changes to the audit objectives or scope occur, a follow-up letter will be distributed describing those changes.

Entrance conference. An entrance conference will be scheduled for each project prior to commencement. The entrance conference will be attended by us and the stakeholder/process owner. The objectives of the entrance conference will be to:

- Mark the official beginning of an audit
- Introduce auditors to key management personnel
- Brief the stakeholder/process owner on the audit timing/schedule, process, purpose of the audit and audit objectives
- Obtain input from management if they desire to include any other objectives in the audit
- Agree on a communication plan for the audit to assess project status and preliminary findings on a regular recurring basis (the goal is no surprises)
- Bring in subject matter professionals to make sure optimal technical proficiency and value add
- Collaborate to understand and agree upon timing, workspace, contacts, and stakeholders
- Consider the various technology tools that could be leveraged on this engagement.

- Agree upon protocol of communication (i.e., email, Teams/Webex) and for sharing information and observation logs via email or hard copy, whichever is preferred by the process owner and the District's management.

Approach to laws and regulations subject to the audit program. For each project, we will review applicable laws, regulations, and the District policies applicable to identify and determine the appropriate test work to be performed.

Interviews and process maps. Process maps are developed during the planning and understanding phase using facilitated sessions and individual interviews with management's key process owners. This is a step-by-step pictorial sequence of the key processes, showing inputs, outputs, flows of information and major IT systems and controls point. Additional interviews may be necessary for further understanding / clarification of the process as well as during the various stages of the audit. We will be cognizant of the stakeholder/process owner time and other constraints when scheduling necessary meetings.

Information technology integration. Technology is instrumental in driving productivity, efficiency, and operational growth. We understand the complex challenges you face with a changing landscape and dynamic plans to establish a new organization on a lean budget. We will align people, processes, and technology to help meet your departmental strategic goals.

Evaluation and testing

Process and control design adequacy assessment. The objective of this phase is to assess the current state of processes and determine if the design of the control activities within the various processes (assuming they are deemed effective when tested) are adequate to mitigate significant risks. We do this by leveraging our significant experience in the public sector as well as the technical proficiency of our relevant subject matter professionals.

Evaluation of operating effectiveness and test of controls (as needed), and analyze gaps. Once the project team has assessed the design of the control activities and processes, detailed testing is performed to verify if the controls worked as intended and to identify any control gaps that may exist. This is facilitated by our team's proficiency with various information technology tools such as IDEA or data analytics and sampling.

Traditional internal controls most often rely on audit-driven, statistical-sampling methodologies. These controls only focus on the largest transactions, or those with the highest perceived risk based on a single parameter. Vast populations of data are never examined.

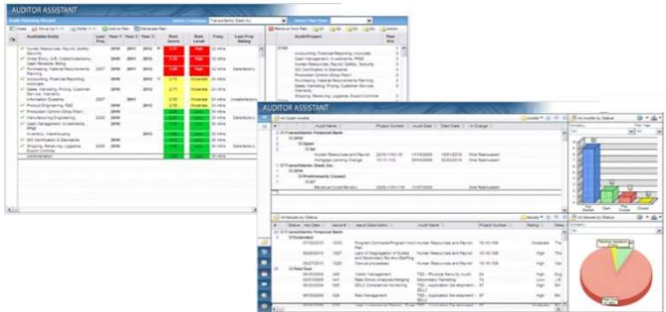
Our approach is to integrate analytics throughout the entire audit lifecycle. From developing the initial risk assessment, using real-time data to drive a dynamic audit program, to establishing a pilot program of repeatable analytics that may result in a continuous monitoring program, our data analysis team members can leverage various tools to drive efficiencies across the financial audit strategy.

Sampling. Effective use of sampling generally allows us to achieve audit objectives in a more efficient manner. Oftentimes, we use audit sampling techniques when testing controls. Our professional standards provide guidance for planning, performing and evaluating audit samples. Such standards include guidance related to sampling risk, sampling in substantive tests of details, and sampling in tests of controls, as well as discussion of dual-purpose samples.

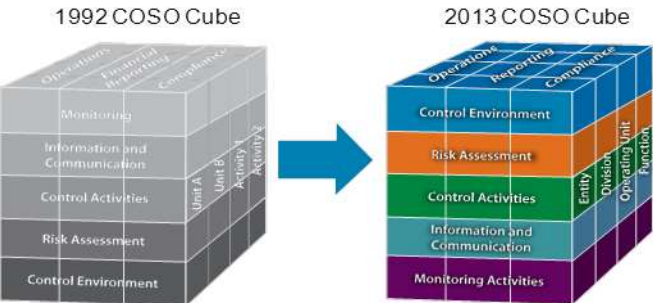
Audit techniques. RSM, the team may deploy various audit techniques when assessing the effectiveness of controls. The team must consider the reliability of the audit evidence in determining their audit strategy and concluding upon findings. Core to our approach are the following actions:

- Collaborate with management and other stakeholders to confirm our understanding of each process
- Leverage prior experience, subject matter expertise and relevant guidance for the purposes of identifying potential design gaps
- Conduct follow up working sessions with the stakeholders and District management to vet the factual accuracy of any potential design gaps and brainstorm potential remediation strategies
- Assess compliance with laws and regulations, the District policies and procedures, etc.
- Facilitate seamless exchange of key information through SharePoint®
- Identify opportunities for efficiencies, improvements, automation, and risk mitigation

Evaluation of internal control weakness. We follow a prescribed methodology for the evaluation of control weakness(es). We identify risks and observations and rate them for relative risk. Relative risk is an evaluation of the severity of the finding and potential impact on operations. We work with the stakeholder/process owner and District management on identifying the appropriate level of risk ratings for each observation noted.



We utilize the COSO framework for evaluating the effectiveness of internal controls. It meets the test of an authoritative framework and is widely accepted. The implementation of the COSO framework has been shown to improve governments' overall internal control structure. The COSO framework was updated in 2013 and our professionals already have a thorough understanding of the updates, demonstrated by our thought leadership that includes a whitepaper titled "An overview of COSO's 2013 internal control-integrated framework" and webcast of the same name. The following figure highlights the 2013 COSO updates.



COSO defines internal control as a process affected by an organization's management and other personnel that is designed to provide reasonable assurance that an organization is achieving its objectives in the following three dimensions:

- In the front, the five components of internal control have not changed. The 2013 COSO framework introduces 17 principles that are necessary for effective internal control unless they are not relevant to the entity.

- Along the top of the cube, internal controls are designed to provide reasonable assurance that objectives are achieved in the following categories:
 - Effective and efficient **operations**
 - Reliable **reporting** (internal and external)
 - **Compliance** with applicable laws and regulations

Along the right side of the cube, the organization structure has been changed to align with COSO Enterprise Risk Management Framework (ERM framework) and also better illustrate that an effective internal control structure permeates an entire organization at all function levels both independently and interdependently.

Communication of results and reporting

Our reports include clear and concise communication regarding the results of our audits, and best practice recommendations. We pride ourselves in identifying problems and bringing solutions. We will provide detailed recommendations that adhere to our guiding principles of always adding value and understanding your operations.

Recommendations may include operational efficiencies for the organization and opportunities to enhance growth and facilitate process improvement. We will not recommend controls that add administrative requirements and possibly reduce the department's efficiency without reducing one or more significant risks. We will not shy away from discussing our challenges and concerns, nor will we neglect to commend members of the department where risks are being effectively managed.

Historically, we have successfully collaborated with District management in identifying recommendations and solutions that are applicable and specific to the stakeholder/process owner.

Communication strategy. Our approach is to learn as much as possible about assigned projects up front in order to properly understand the relevant business activities, controls, risks, account balances, and classes of transactions. We do our homework. We recognize the necessity to communicate and cooperate closely and regularly with the District, and the department or process owners throughout the audit process. From the preliminary audit planning, through delivery of the reports, we strive to maintain open and frequent communications.

During audit fieldwork. While conducting each audit's fieldwork, the auditors will compile and vet a preliminary observations log with the auditee/stakeholder/owner. As noted above, periodic meetings/conference calls/etc. will be held to discuss the current status of the audit and preliminary observations. Once vetting is complete the auditee/stakeholder/process owners will be provided with the *draft* audit report and an exit conference will be scheduled.

Formal exit conference. As noted above, the draft audit report from the audit will be provided to stakeholder/process owners and an exit conference will be scheduled. The exit conference will include the stakeholder/process owners, District management, and RSM. During the exit meeting, additional vetting will be performed, and draft wording will be reviewed, including preliminary discussion on remediation. In some instances, additional information may be provided by the stakeholder/process owners for further evaluation, and requested changes to the report may be discussed, which could result in updates to the draft audit report. Finally, we will meet with the Superintendent and applicable District management to review the draft audit report. Draft reports will become final once we have reviewed with all parties and have received approval for finalization.

Final audit report Reports are presented to the school board's audit committee. As in the past, our reports will include the following sections: Executive Summary; Background; Objectives, Scope, and Methodology; Observations Matrix with an associated rating of the relative risk, recommendations for corrective action, and management responses that identify the corrective action to be taken, the action owner and the target date for completion.

Findings will be supported by a synopsis supporting the finding allowing readers to completely understand why it is a finding and the risks associated with the finding. All findings will be vetted with the auditee and any stakeholders.

Internal accounts approach and methodology

We understand that the District is requesting an annual audit of the Internal Accounts Activities of each of its schools. The procedures will include, at a minimum, a review of internal controls and audit 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.

Planning phase

The first step of the audit is preplanning, which involves meeting with District management to clearly identify the lines of communication, perform a risk analysis, discuss audit scopes and alternatives, discuss any concerns and set expectations. We will also collaboratively establish a preliminary timetable to facilitate a smooth audit process. Our work effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

- Review the regulatory and statutory compliance requirements within which the District's internal accounts operate. This will include a review of applicable federal laws, State Statutes, the Florida Department of Education's Red Book, contracts, and other agreement.
- Review major sources of information such as the District's budgets, organization charts, internal accounts procedures manuals, financial systems, and management information systems.
- Document and update our understanding of the District's internal control processes over internal accounts.
- Document and update our understanding of the accounting and information systems.
- Consider the methods that the District uses to process accounting information which influence the design of the internal control. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the schools and district departments.
- Identify and resolve accounting, auditing and reporting matters noted during planning.

School-based risk assessment

The development of our internal accounts audit plan is dependent on our understanding of current District operations and our assessment of current risk factors. This approach requires the careful exercise of professional judgment developed through extensive experience with audits and is based on our assessment of risk of error in the District's internal accounts as a whole. As a result, we will focus our audit effort in the important, high-risk areas such as: fund raising, cash receipts, clubs, classes, grants, fund accounting, ticket sales, concessions, sales tax, purchasing cards, segregation of duties and financial reporting, thus minimizing our time in the low-risk areas to provide you with a cost-effective and efficient audit.

Audit fieldwork phase

Fieldwork will be a mixed approach of onsite and remote testing on a risk based approach which will mitigate disruption at schools sites. Each year onsite testing will include all the high schools and all sites determined to be high-risk based on the risk assessment. A risk based rotating schedule will be created to test all lower risk schools onsite over time. Our goal is to minimize any disruption to school staff, which is why we will also work collaboratively with the District's Accounting Services department to schedule our school visits when students are out on summer break.

Due to the centralization of the District's internal accounts activity, we are able to perform much of our testing at the District's Accounting Services offices. System reports can be requested prior to our scheduled onsite District visit, and we can prepare by selecting samples and performing analysis as needed before setting foot on District office or school campus. We also provide a list of all items needed, so that while onsite with the bookkeepers can set out what we will be looking through. These steps minimize the amount of time we require from school staff, so they can continue to serve students with excellence as the standard.

Completion and reporting phase

Our approach to the audit would include, at a minimum, the following reviews of the financial statements, audit reports and workpaper files:

Review	Nature of review
Engagement performance and administration review, done by in-charge	Work of all associates in detail, including workpapers, supporting documentation, and draft individual school audit reports
Fairness review, done by engagement manager	All workpaper files, supporting documentation, and draft individual school audit reports and collective District-wide draft audit report
Director review, done by engagement director	Collective District-wide draft audit report, workpaper files for significant and critical areas, concurrence with conclusions of engagement team
Quality control review, done by quality assurance senior director	Collective District-wide draft audit report, review for adherence to our firm's methodology, review for quality of report product, concurrence with conclusions of engagement team
Report review, done by engagement partner	Collective District-wide draft audit report, workpaper files for significant and critical areas, concurrence with conclusions of engagement team, comparison to industry trends

At the conclusion of the audit process, we will issue the draft District-wide audit report which will summarize the findings for all schools. Within our report we will include a five (5) year statistical trend analysis to provide a snapshot of the internal audit results in an executive summary for an assessment of how internal accounts activity is developing over time and how changes in the control environment from internal or external influences through a variety of different factors might affect the overall results such as process improvements, turnover of personnel at the school sites, state regulation, or national emergent matters.

Five-Year Statistics and Trends – District Wide

Overall Statistics:	2018/2019	2019/2020	2020/2021	2021/2022*	2022/2023
1) Total Number of Schools	83	83	84	84	84
2) Number of Schools with 2 Audit Comments or Less	66	68	79	76	68
3) Number of Schools with NO Audit Comments	34	39	51	40	41
4) Longest Consecutive Number of Years with NO Audit Comments	14	15	16	8	8
Comments by Risk Level:					
5) Number of High Risk Comments	45	53	26	61	63
6) Number of Moderate Risk Comments	65	37	18	22	34
7) Number of Low Risk Comments	9	9	10	8	4
8) Number of Recurring Comments from the Previous Year	35	15	3	9	29
9) Total Number of Audit Comments	119	99	54	91	101
Targeted Schools:					
10) Number of Schools Targeted for Procedural Enhancement	7	5	1	5	7
11) Number of Repeat Schools Targeted for Procedural Enhancement	5	3	0	0	2
Turnover Statistics:					
12) Number of Principal Turnovers during the Fiscal Year	25	14	9	17	23
13) Number of Bookkeeper Turnovers during the Fiscal Year <small>(Number of bookkeeper turnover positions, rather than number of school turnovers, as some schools may have experienced multiple turnovers during the year.)</small>	36	18	20	30	27
Reasons for Bookkeeper Turnover:					
14) Resignation/Termination	12	7	4	10	9
15) Retirement	6	3	3	5	3
16) Transfer / Promotion Within District	14	8	13	15	15
Annual Activity:					
17) Total Annual Activity Inflows - all schools:	\$ 15,105,222	\$ 12,669,523	\$ 8,458,117	\$ 11,101,621	\$ 12,737,918
18) Total Annual Activity Outflows - all schools:	\$ 14,689,732	\$ 11,857,062	\$ 8,435,020	\$ 10,285,241	\$ 12,016,853

Centralization was performed on a phased approach beginning in FY 2018/2019 and ending in FY 2019/2020. COVID-19 pandemic began March 2020 and the District became fully remote for remainder of FY 2019/2020. COVID-19 pandemic continuation impacted internal accounts processes at the schools with reduced activities though out FY 2020/2021. *Updates were made to the risk-based audit approach for FY 2021/2022.

Our report will include comprehensive data analytics of our testing results to provide detailed insight into the internal control functionality at the individual school level.

Internal Accounts Audit Comments by Type—Secondary Schools

School	2021/2022	2022/2023	No Comments	Frequency of Deposit	Fundraising Activity	Automated Car Procedures	Monies Collected Forms	Authorization of Expenditures	Transfers	Official Receipts	General Ledger Review	Frequency of Remittance	Documents of Disbursements	Deficit Balances	Ticket Sales	Frequency of Disbursement	Mail Log	Change Fund	Daily Deposit Report	Total Comments	
Secondary Schools																					
Astronaut High			X																	0	
Bayside High																				4	
Central Middle																				3	
✓ Cocoa Beach Jr./Sr. High	+P	+B																		7	
Cocoa High	+P	+B																		4	
Delaura Middle	+P+B	+B+P																		2	
✓ Eau Gallie High	+B	+B+P																		6	
Edgewood Jr./Sr. High			X																	0	
Heritage High		+P																		3	
Herbert C. Hoover Middle	+B	+P+B	X																	0	
Andrew Jackson Middle	+B	+P+B																		2	
Thomas Jefferson Middle		+B																		5	
Lyndon B Johnson Middle																				1	
John F Kennedy Middle		+P+B																		5	
James Madison Middle	+P		X																	0	
Ronald McNair Middle	+P																			1	
Melbourne High																				4	
Meritt Island High																				4	
Palm Bay Magnet High																				2	
Rockledge High																				3	
Satellite High	+B	+B																		4	
Southwest Middle	+P	+P																		1	
✓ Space Coast Jr./Sr. High	+B		X																	0	
Stone Middle	+P		X																	0	
Titusville High			X																	0	
Viera High School	+P	+P	X																	0	
West Shore Jr./Sr. High	+B	+B																		3	
Total for Secondary Schools				8	9	12	7	7	7	7	2	4	1	1	1	2	1	1	1	64	

Schools Targeted for Procedural Enhancements based on 2022/2023 results
 ✓ Schools Targeted for Procedural Enhancements based on 2021/2022 results
 + Bookkeeper (B) or Principal (P) turnover
 ^ Bookkeeper/Principal turnover occurred more than once during the year
 NR (N)ew / (R)ecurring comment

High Risk
 Moderate Risk
 Low Risk

The District would be able to utilize this information to identify targeted school training needs based on turnover of site personnel, and the number and type of observations noted throughout the internal audit. Trends in the category of observations for internal accounts processes are identified which can be utilized to create group training programs to meet District-wide needs. In addition, this report will include observations about accounting methods and procedures, industry practices or issues, operational ideas and suggestions to further enhance the District’s internal accounts operations.

2. Describe the outcomes noted from similar projects.

Outcomes from similar projects

While not a comprehensive listing, the following sample projects demonstrate our capacity to manage similar engagements of varying complexity by deploying teams of the right size and experience levels.

Financial, operations, data analytics and regulatory compliance	
Policies and procedures	Each of our audits starts with a review of existing policies and procedures, and generally ends with recommendations for improvement of same. Specific examples of our experience include: grant compliance, new hire on-boarding, employee out-boarding, performance management, contract management and compliance, personal tangible personal property, purchasing, payroll/timekeeping, travel reimbursement policy, cell phone policy, mileage, employee handbook, treasury management and information technology, to name a few.
Contract management and compliance	Contract compliance encompasses all contractual agreements including, but not limited to, vendor agreements. Although certain aspects of the purchasing function may be centralized within purchasing, many of the high-risk areas like contract administration and monitoring are decentralized to the individual departments. The contract administration and management function are an important part of the procurement process. We have guided clients through development and implementation of formal contract administration procedures, including training to support a strong and consistent contract administration function throughout the client’s various departments.
Asset management	Property control, inventory and asset management across multiple buildings creates high levels of risk and challenges. We have performed audits in these areas to include actual observation and ‘vouching’ of assets from sheet-to-floor and floor-to-sheet, as well as evaluating the process for identifying, tagging and tracking assets, testing the controls over the disposal of assets, reviewing capitalization policies and assisting with Asset Management system selection. Similar to Purchasing Card audits, the risks for Fixed Assets lend itself to a cycle audit annually or bi-annually.
Out-boarding	Out-boarding refers to procedures taken when an employee separates from employment with an entity. The process of out-boarding employees is as important as on-boarding, and all organizations need to transition separated employees out of the workforce as quickly and efficiently as possible. The information technology systems, applications, and confidential data stored

	<p>can prove to be at risk during the out-boarding process. The process tends to be decentralized in nature and involves the separating employee and respective department, as well as departments administering the action, such as HR, Information Technology, and Payroll. Procedures can vary depending on the department and type of appointment; and the reason for separating.</p>
<p>Overtime review and benchmarking</p>	<p>Many of our clients incur significant personnel costs to provide overtime pay to address emergency situations, meet the public's (parents/students) expectation for service delivery and quality, and comply with staffing requirements. We have experience in analyzing overtime pay and hours down to the department, function and employee. Through this strategy, we focus on benchmarking overtime expenditures against best practice guidance, identifying areas for improved staffing strategies and overtime allocation practices.</p>
<p>Student discipline</p>	<p>Across the country, school districts are reporting an increase in student behavior incidents that is resulting in discussions to help identify contributing factors and solutions. We assess the compliance with board policies and state regulations related to student discipline, perform data analytics with available data, and survey key District stakeholders to provide relevant information regarding the culture encompassing student discipline to the Board to allow for future decision making.</p>
<p>Student threat assessments</p>	<p>As regulations increase around student behavioral monitoring we have performed compliance testing that the reported threats were completed in accordance with the District's Threat Assessment policies and procedures. Testing procedures included but were not limited to: proper completion of intake forms, evidence of appropriate involvement of mental health counselors, law enforcement, administration, etc., timeliness of required actions, and evidence of monitoring plan implementation.</p>
<p>Change transition assessments</p>	<p>We look at significant changes at our clients as opportunities to improve their operations and efficiency and to identify that chosen response to change gets the client off to the best start looking forward. Our team has conducted audits of newly integrated departments and divisions to assess current performance and compliance with the client's guiding policies and procedures. Our goal is to present recommendations to align the newly restructured or integrated division with the client's goals and highlight opportunities for improved efficiency and service quality.</p>

RSM is well positioned to provide the District with technical expertise in essentially any specialty area for which you may require audit services. Below, we have included a sampling of some of the types of Specialist Audits that are available to you through our partnership.

Specialist audits	
Construction risk consulting	RSM has a dedicated team of construction risk consulting professionals right here in the Southeast. We know the local construction market better than any of our competitors through the countless number of contract compliance audits and construction department audits we have conducted at public sector entities which include Arlington County, Prince William County, DC Water, Brevard County, DC Courts, Broward County Schools, Jacksonville Aviation Authority, Charlotte Douglas International Airport, and many more. Over the years we have refined our approach to facilitate that we are efficient and effective in identifying and testing the areas of greatest risk such as procurement, buyout, contingency use, change orders and project closeout. <i>We can save you money, and we issue recommendations that can help the District save money on construction for years to come.</i>
Disaster recovery and business continuity	Understanding what to expect is an important factor in planning, organizing and developing an actionable recovery plan. RSM's Disaster Recovery Advisors have been there and can be available to the District if the need arises. <i>We take a holistic view of your situation, assess priorities and help you make better decisions.</i> We focus on your core operations and work with you to identify that essential resources will be available, and critical operations can continue and the organization can return to normal service levels as quickly as possible.
Forensic response	The professionals on our fraud investigation services team have extensive experience with fraud matters—from helping to develop programs to detect and prevent fraud to investigating and quantifying fraud for civil or criminal cases—delivering real value through proven resources. We combine experience in accounting and finance, forensic accounting, valuation, management consulting, law and law enforcement, information technology and other fields to <i>deliver integrated solutions to help the District combat fraud.</i>

We provide information technology and security assessment services to clients in a variety of organizational sizes and structures. As a national leader in this area with information assurance professionals nationwide, exclusively serving client technology security and risk-related needs. Our professionals carry a multitude of industry-recognized certifications; several of our members are recognized thought leaders within the security industry.

Information technology—Governance, security and risk, regulatory compliance

<p>Compliance and governance</p>	<p>No matter the capability and extent of the District’s security technologies, if the processes and methods used to control the technology are weak, the security posture will never reach its full potential, and will likely degrade over time. The District has a dedicated team of IT professionals constantly developing cost-effective strategies to help organizations like the District maintain compliance with regulations. By partnering with RSM for an assessment of your current Compliance and Governance state, developing a completely new governance model, or helping you monitor the effectiveness of your current model, <i>the District will have access to some of the best information technology professionals in the country.</i></p>
<p>IT security testing</p>	<p>Contrary to what many believe, security testing is not a commodity service. Real differences exist in capabilities and depth of testing, but the most drastic differences do not stem from purely technical factors. RSM’s testing teams differentiate themselves by focusing on; (1) Systematic Issues, (2) Multifactor Risks, (3) Consistent Frameworks, and (4) Controls Assessments. Whether through our external penetration testing or our social engineering testing, the District will have access to leading professionals in the industry, as well as RMS’s proprietary testing tools like our Nomad Security Testing Appliances. Our professionals carry a multitude of industry-recognized certifications and several of our team members are recognized thought leaders within the security industry.</p>
<p>Digital forensics and incident response</p>	<p>Our team has more than a decade of experience in all aspects of forensics and response, including investigative support, evidence collection and analysis, post-event vulnerability assessment and remediation, expert witness testimony and law enforcement liaison activities. When a crisis hits, identifying and attempting to retrieve possible evidence from computers and related systems calls for a series of careful steps.</p>
<p>Security architecture</p>	<p>Security testing, risk assessments, governance reviews and other such services are often viewed as having the primary goal of identifying weaknesses within an organization. RSM is purposeful within each of our assessment areas in going another level deeper and pairing our findings with pragmatic recommendations meant to address those issues. Our IT team contains a service network meant to deliver extensive solutions to many of the challenges you encounter. This architecture offering focuses on providing the infrastructure necessary for you to effectively manage your risks.</p>

4. Describe application development methodology and release schedule(s).

Application development methodology and release schedule(s).

Streamlined development relies on a consistent methodology and a clearly-defined process. Thus, having a Software Development Life Cycle (SDLC) is extremely important. RSM leverages SDLC that produces software with the highest quality and lowest cost in the shortest time. SDLC involves several distinct stages, including planning, design, building, testing, and deployment.

RSM SDLC stages and best practices

1. **Identify the current problems** “*What don’t we want?*” This stage of SDLC means getting input from all stakeholders, including customers, salespeople, industry professionals, and programmers. Learn the strengths and weaknesses of the current system with improvement as the goal.
2. **Plan** “*What do we want?*” In this stage of SDLC, the team defines the requirements of the new software and determines the cost and resources required. It also details the risks involved and provides sub-plans for softening those risks. In this stage, a Software Requirement Specification document is created.
3. **Design** “*How will we get what we want?*” This phase of SDLC starts by turning the software specifications into a design plan called the Design Specification. All stakeholders then review this plan and offer feedback and suggestions. It’s crucial to have a plan for collecting and incorporating stakeholder input into this document. Failure at this stage will almost certainly result in cost overruns at best and total collapse of the project at worst.
4. **Build** “*Let’s create what we want.*” This SDLC stage develops the software by generating all the actual code. If the previous steps have been followed with attention to detail, this is actually the least complicated step.
5. **Test** “*Did we get what we want?*” In this stage, we test for defects and deficiencies. We fix those issues until the product meets the original specifications.
6. **Deploy** “*Let’s start using what we have.*” Often, this part of the SDLC process happens in a limited way at first. Depending on feedback from end users, more adjustments can be made.
7. **Maintain** “*Let’s get this closer to what we want.*” The plan almost never turns out perfect when it meets reality. Further, as conditions in the real-world change, we need to update and advance the software to match.

Benefits of SDLC

RSM believes that SDLC done right can allow the highest level of management control and documentation. Developers understand what they should build and why. All parties agree on the goal up front and see a clear plan for arriving at that goal. Everyone understands the costs and resources required.

5. Describe quality assurance processes and user acceptance testing methodology.

Quality assurance processes and user acceptance testing methodology

We understand that the District needs to work with a partner that is highly focused on quality. Your RSM team will help restore efficiency with a commitment to ensuring you receive high-quality work in every report and workpaper you receive. **Clara Ewing is your RSM team's quality assurance senior director**—focused on maintaining our high level of service and standards that you require.

At the heart of our multipronged approach to quality assurance is a rigorous process. First, we will perform proper scoping, planning and expectation setting. We will assign the right personnel to execute the tasks at hand and assign the right RSM professionals to review all reports and workpapers. Partner and director involvement in this process is critical to its success.

Our engagements, including the methodologies that we use, are subject to internal quality assurance and improvement assessments every three years. These independent assessments review compliance with technical engagement standards and enhance the ongoing quality of our methodologies and engagements.



Our focus as a firm is to deliver high-quality, responsive service to every client. Specifically, while conducting internal audit services, every phase of the engagement is performed in a manner that drives quality—from planning to execution of fieldwork, to reporting. The diagram below illustrates the approach we will take to weave quality assurance throughout our engagement with the District.

Key facets of our quality assurance approach include:

Defining quality management. Our quality management approach begins with concurrence as to the definition of quality and how we—RSM and the District—will meet those standards. This reflects our conviction that quality should be established through standards and expectations that are understood by all parties and that can be effectively measured.

Meaningful involvement of partners, directors and subject matter professionals. In accordance with internal policies, we deploy specific procedures to provide reasonable assurance that engagements are properly supervised and reviewed to meet professional consulting standards. As part of this process, our subject matter professionals are involved where their insights are most impactful.

Consulting with our national quality and risk management (QRM) network at key project milestones.

In addition to the active involvement of our partners, directors and subject matter professionals, RSM adheres to formal QRM procedures and consultations. Our QRM partners will review key deliverables such as our draft internal audit reports and summary of aggregated observations to facilitate District stakeholders/process owners, and your audit committee receive work that meets your expectations.

Identifying and applying lessons learned. At the completion of major project phases and milestones, we will work with key contacts to identify lessons learned, opportunities for improvement and instances where quality standards have been met and exceeded. By analyzing this information, our engagement teams will be able to evolve our approach and update documentation accordingly, which ultimately drives continuous improvement and an engagement even more specifically tailored to the District.

RSM's policies and practices involve the co-development of plans with the District and creation of success measurements to track performance against your expectations. The following are key critical success factors for this engagement:

- Develop strong relationships across the organization
- Key process owners consider RSM a trusted advisor versus an external vendor
- Provide services that exceed the needs and expectations of management

We will seek the District's feedback on our services, teams and deliverables on a regular basis and will immediately address any issues, as applicable. We will continue to hold periodic team status meetings, prepare progress reports and attend required meetings.

User acceptance testing

As indicated in the SDLC stages, RSM relies heavily on User Acceptance Testing (UAT) to help test new or enhanced software elements by the user/client to determine whether it can be accepted or not.

UAT typically comes after functional, system and regression testing is completed. The main purpose of this testing is to validate the software/application against the business requirements. This validation is carried out by end users who are familiar with the business requirements.

This is typically the last step before the product goes live or before the delivery of the product is accepted. This is performed after the product itself is thoroughly tested (i.e., after system testing).

6. Describe, if awarded, how Respondent will transition from where we are now to where we need to be.

Continued improvement

We have worked with the audit committee and the District as they have undergone significant changes in recent years. New school board members, leadership and new audit committee members brought additional viewpoints, expectations, and perspective. All processes can go from “good” to “great” as environments evolve, and our view is that this internal audit process is on a path to go from “great” to “even greater.” We embrace new ideas. Innovation is a cornerstone to our values at RSM. In every process, it is important to regularly reflect upon “Why things are done the way that they are, and to ask if there is a better way”.

We are proud of the partnership we have with the District, board and audit committee. The District teaches our kids and in many cases taught our employees and we are committed to continue to add value as your internal auditors. This audit committee has done a tremendous job of monitoring and overseeing the audit functions and ensuring that available resources have been spent on the most high-risk areas of the District.

If awarded, we remain committed to driving necessary communication between the school board, audit committee, the District and RSM. That communication is the key to bring the function to where it needs to be. We will have the necessary candid conversations about issues noted and will also commend process owners when they are doing well. We are dedicated to continuing to serve the District and bring the very best professionals in the country to you.

As your current internal auditors, we fully understand the evolution the internal audit function had undertaken. We have worked diligently to gain the trust and respect of the leadership and function owners throughout the District. We made a great investment to communicate, collaborate and understand the changing culture of the District. We paid particular attention to vetting facts, understanding the history and background of processes and process owners, and, most importantly, providing early communication and discussion of observations and issues identified. Equally as important was brainstorming corrective actions for identified issues and management’s plans to correct those issues. We have been fully available throughout the years to the audit committee, school board, superintendent and district staff as their internal auditors and partners. We have responded and reacted quickly and in real time whenever we were needed.

We have provided an annual risk assessment and proposed audit plan at the beginning of every fiscal year, making certain to include stakeholders, the audit committee, the board, superintendent and management. We have delivered the complete audit plan each year on budget. We continue to deliver those approved internal audits, as well as special audits requested by the school board, audit committee and superintendent—on time. The audits are high quality, include best practices, and are fully and completely vetted with District management. Our reports include management action plans, estimated completion dates and the owner of the action. Follow-up has successfully closed numerous audits and implemented internal controls and governance enhancements that have strengthened the operations and culture of the District. Internal audit at the District today is a highly efficient and effective function that adds value and has strengthened controls.

RSM will continue to bring new ideas for continued improvement and collaborate with stakeholders for additional understanding and knowledge. RSM has been flexible, available and have brought process recommendations forward to the audit committee and District for conversation and consideration. This is evident by the workshops conducted over the past several years to improve transparency and understanding of the internal audit function.

For example:

Audit charter. Since 2017, RSM has provided best practice guidance from the Institute of Internal Auditors with the audit committee. The audit committee discussed formalizing key processes within the audit committee and internal audit function by enhancing the current internal audit charter. We look forward to consulting and being available as needed as the audit committee works collaboratively with the District on this policy change, and are available to further discuss industry guidance at any time.

Risk assessment process. The audit committee was interested in better understanding the behind the scenes processes that support the proposed internal audit plan. Thus, RSM presented at the audit committee workshop our methodology providing further transparency into the risk assessment and proposed internal audit plan processes. We also provided and can continue to provide our Top 25 High-Risk Auditable Areas. We believe this practice allowed the audit committee to have a deeper view into the risk assessment process and we will continue to provide this deep view so long as the audit committee desires.

Contracting for special and immediate needs. Based on the current contract, special audit needs that arise have been complicated to appropriately kick off. In many cases we started work without an executed engagement letter. This process between the internal audit firm and the District could be enhanced. We noted in the RFP several points that will greatly improve the ability to react so that the school board, audit committee, superintendent, and District management can utilize internal audit's services at any given time, without the need to individually negotiate specialty projects.

9.6. References

List at least three (3) recent and relevant references where the proposed services have been used within the past five (5) years. The degree of demonstrated relevant experience of the Respondent with Florida School Boards and/or political subdivisions will be a primary factor.

Name and location	School Board of Brevard County, Florida (SBBC)				
Nature of responsibility	RSM operates as SBBC's fully outsourced internal audit function.				
Client contact information	Susan Hann, Assistant Superintendent Facilities Services 2700 Judge Fran Jamieson Way Viera, FL 32940 +1 321 633 1000, x11446 hann.susan@brevardschools.org				
Engagement completion/anticipated completion	1998–present	Engagement size (\$\$)	\$350,000 annually (both internal audit and internal accounts)	Engagement status	Ongoing
Description of services for which the firm's staff was responsible	<p>RSM has provided internal audit services for the School Board of Brevard County since inception of the function. RSM utilizes our methodology to perform an annual risk assessment which is utilized to create the internal audit plan proposed to the audit committee and ultimately approved by the Board. Annually we deliver four to six audit a year. They have included:</p> <ul style="list-style-type: none"> • Charter schools • Half cent sales tax • Food services • IT general controls • Purchasing • FTE/FEFP • IT penetration • Timekeeping • Grants • PCards • Transportation • Before & After Care • HR Onboarding • Construction • HR Terminations <p>In addition, we audit internal accounts annually which includes visits to each school and individual management letter comments per school and we do this as part of the internal audit function working with SBBCs external auditors as they rely on our work for their opinion. Brevard has used our fraud services over the years, and we have acted as expert witness on more than one occasion.</p>				

Name and location	Volusia County Public Schools, Florida				
Nature of responsibility	RSM operates as Volusia County Public Schools' fully outsourced internal audit function.				
Client contact information	Todd Seis, Chief Financial Officer 200 N. Clara Ave. DeLand, FL 32720 tseis@volusia.k12.fl.us				
Engagement completion/anticipated completion	2020–present	Engagement size (\$\$)	\$200,000 annually (internal audit)	Engagement status	Ongoing
Description of services for which the firm's staff was responsible	<p>RSM has provided internal audit services for the Volusia County Public Schools since inception of the function in 2020. We assisted in implementing an internal audit function that reports to the independent audit committee and to the board. We assisted the district in creating policy and procedures for their audit committee by providing technical leading practice guidance and sharing lessons learned from other Florida school districts. RSM utilizes our methodology to perform an annual risk assessment which is utilized to create the internal audit plan proposed to the audit committee and ultimately approved by the board. Annually we deliver two to three audits a year. They have included:</p> <ul style="list-style-type: none"> • Data protection • HR onboarding • White fleet • Purchasing • IT penetration • Facilities/construction • Student discipline • Timekeeping • Finance/budgeting 				

Name and location	Osceola County Public Schools, Florida				
Nature of responsibility	RSM operates as Osceola County Public Schools' fully outsourced internal audit function.				
Client contact information	Sarah Graber, Chief Financial Officer 817 Bill Beck Blvd. Kissimmee, FL 34744 sarah.graber@osceolaschools.net				
Engagement completion/anticipated completion	2018–present	Engagement size (\$\$)	\$150,000–\$200,000 annually (internal audit)	Engagement status	Ongoing
Description of services for which the firm's staff was responsible	<p>RSM has provided ad hoc internal audit services for the Osceola County Public Schools since 2018 and has been their outsourced internal audit function since inception of the function in 2020. We assisted in implementing an internal audit function that reports to the independent audit advisory committee and to the board. RSM utilizes our methodology to perform an annual risk assessment which is utilized to create the internal audit plan proposed to the audit committee and ultimately approved by the board. Annually we deliver two to three audits and conduct a workshop with the board on an annual basis. Audits have included:</p> <ul style="list-style-type: none"> • Health plan • Purchasing • Whistleblower hotline • HR operations • IT penetration • Timekeeping • Half cent surtax • Facilities/construction • Physical security 				

Name and location	Collier County Public Schools, Florida				
Nature of responsibility	RSM operates as Collier County Public Schools' fully outsourced internal audit function.				
Client contact information	John Antonacci, Chief Financial Officer 5775 Osceola Trail Naples, FL 34109 +1 239 377 0310 antonajo@collierschools.com				
Engagement completion/anticipated completion	2018–present	Engagement size (\$\$)	\$150,000 annually (internal audit)	Engagement status	Ongoing
Description of services for which the firm's staff was responsible	<p>RSM has provided internal audit services for the Collier County Public Schools since inception of the function in 2018. RSM utilizes our methodology to perform a periodic risk assessment, which is utilized to create the internal audit plan proposed to the board. Audits have included:</p> <ul style="list-style-type: none"> • Timekeeping • Contract administration • Construction • Self-insurance • Cybersecurity • Stimulus funding <p>We also perform follow-up testing of previously issued observations to confirm that remediation action is taken timely and risks are mitigated after an internal audit has been performed. This is an integral part of a fully functioning internal audit function.</p>				

Name and location	School Board of Broward County, Florida				
Nature of responsibility	RSM provides the School Board of Broward County with co-sourced construction, operational, and IT auditing services.				
Client contact information	Joris Jabouin, Ali Arcese, Dave Rhoades, Jennifer Harpalani 600 SE 3rd Ave. Fort Lauderdale, FL 33301 +1 754 321 2400				
Engagement completion/anticipated completion	2012–present	Engagement size (\$\$)	\$220,000+ annually (co-sourced internal audit projects)	Engagement status	Ongoing
Description of services for which the firm's staff was responsible	<p>RSM performed regular compliance audits of the Threat Assessment process at the School Board of Broward County from 2019 - 2023. These compliance audits were designed in collaboration with the Office of the Chief Auditor, with heavy input from the audit committee and board. The audits judgmentally sampled higher-risk threats across the entirety of the District so that as many schools as possible were included in the testing.</p> <p>We audit construction close-out and operational reviews of construction projects, including performing continuous monitoring and audit activities for School Board of Broward County's Program and Cost Control Management.</p> <p>In addition to the operational and construction audits described above, RSM has also completed a variety of information technology-focused audits.</p>				

Name and location	Seminole County Public Schools, Florida (SCPS)				
Nature of responsibility	RSM operates as SCPS' fully outsourced internal audit function.				
Client contact information	Amy Pennock School Board Member/Audit Committee Chair 400 East Lake Mary Blvd. Sanford, FL 32773 +1 407 320-0371 pennocac@scps.k12.fl.us				
Engagement completion/anticipated completion	2021–present	Engagement size (\$\$)	\$250,000–320,000 annually (internal audit)	Engagement status	Ongoing
Description of services for which the firm's staff was responsible	RSM has provided internal audit services for Seminole County Public Schools as its outsourced internal auditor since 2021. We assisted Seminole in implementing an internal audit function that reports to the independent audit committee and to the board. RSM utilizes our methodology to perform an annual risk assessment which is utilized to create the internal audit plan proposed to the audit committee and ultimately approved by the board. Annually we deliver three to four audits a year. Internal audits have included: <ul style="list-style-type: none"> • Timekeeping • Self-insurance • Contract administration • Cybersecurity • Construction • Stimulus funding 				

Name and location	School District of Lee County, Florida (SDLC)				
Nature of responsibility	RSM operates as SDLC's fully outsourced internal audit function.				
Client contact information	Dr. Christopher Bernier, Superintendent Armor Persons, Board Member 2855 Colonial Blvd., Fort Myers, FL 33966 +1 239 334 1102				
Engagement completion/anticipated completion	2019– present	Engagement size (\$\$)	\$200,000– 350,000 annually (internal audit)	Engagement status	Ongoing
Description of services for which the firm's staff was responsible	<p>RSM has provided internal audit services for SDLC as its outsourced internal auditor since 2019. RSM utilizes our methodology to perform an annual risk assessment, which is utilized to create the internal audit plan proposed to the audit committee and ultimately approved by the Board. Internal Audits have included:</p> <ul style="list-style-type: none"> • IT cybersecurity • Half-cent sales surtax • Contract compliance • Human resources • P-Cards • Procurement compliance <p>As their internal auditors, we have also assisted in performing focused investigations arising from the District's Fraud, Waste and Abuse hotline. We also perform follow-up testing of previously issued observations to confirm that remediation action is taken timely, and risks are mitigated after an internal audit has been performed. This is an integral part of a fully functioning internal audit function.</p>				

Additional references are available upon request, including outside of the State of Florida.

9.7. Fee Schedule

The fee schedule proposed for the services as outlined in this Request for Proposal and clarified through addenda. List any relevant services that are within the scope of services outlined in this solicitation.

Value in our fees

Through our continued relationship with the District, you can expect the following value in the fees for your internal audit services:

- Providing the District with historical knowledge and insights as there has been turnover in several leadership roles recently
- A direct investment into continuing to optimize the internal audit function—more streamlined communication translates into better service
- Sharing of thought leadership, continuing education, industry best practices and improvements
- Results that fully align with your expectations, and fees that reflect an optimized staffing approach and continue to deliver the level of relevance and experience that you have come to expect from us.

We are committed to working within the District's budget allocation for these services. Fees should never be a barrier to our ability to serve you. We are confident we can work through any questions that may arise and welcome the opportunity to discuss further if needed.

Based on our understanding of your needs, our estimated fees, inclusive of all costs, are as follows.

District internal audits and hourly rates for additional services

It is anticipated that the Respondent would use staff with a variety of skills and experience levels in providing district internal audit services contemplated in the Scope of Services, depending upon the type and complexity of the services. Respondents should propose a comprehensive hourly rate for each type of staff by year. It is also expected that the District may require additional specialized services from time to time. The District would jointly determine, with the awarded respondent, a not-to-exceed price for each project, using the contractually established rates as a guideline.

Position	2025 hourly rate	2026 hourly rate	2027 hourly rate	2028 hourly rate	2029 hourly rate	2030 hourly rate
Partner, managing director and director	\$325	\$325	\$335	\$345	\$355	\$366
Manager	\$300	\$300	\$309	\$318	\$328	\$338
Supervisor	\$275	\$275	\$283	\$291	\$300	\$310
Senior	\$250	\$250	\$258	\$265	\$273	\$281
Staff	\$175	\$175	\$180	\$186	\$191	\$197
Specialist (IT and other specialists)	\$325	\$325	\$335	\$345	\$355	\$366

As a commitment to our relationship RSM will keep our rates consistent for the first two years of the contract term.

Internal accounts audit

The Respondent shall provide a firm fixed price for completing the Individual School Internal Accounts and district summary of internal accounts audit in accordance with the Scope of Services according to the following schedule. Please submit pricing for all years listed.

The fixed fees proposed below have been calculated on a per site basis, to allow for flexibility in total costs to the District annually:

Services as outlined in the RFP			
Elementary schools	57	\$1,050	\$59,850
Middle schools	12	\$1,600	\$19,200
High schools and junior and senior high schools	16	\$3,750	\$60,000
District internal accounts	21	\$1,600	\$33,600
Total	106		\$172,650

Fiscal year ending	Total fees (All Schools Only)	Total fees (All Schools plus District Accounts)
June 30, 2025	\$139,050	\$172,650
June 30, 2026	\$139,050	\$172,650
June 30, 2027	\$139,050	\$172,650
June 30, 2028	\$139,050	\$172,650
June 30, 2029	\$139,050	\$172,650
June 30, 2030	\$139,050	\$172,650

As a commitment to our relationship RSM will keep internal accounts fees consistent throughout the contract term.

Fee assumptions

- As evidence of our commitment to a lasting, transparent relationship with the District, our rates are exactly as outlined above. Any travel, meals and fees for services from other professionals, as well as indirect administrative expenses such as technology, research and library databases and clerical assistance are included within these rates.
- Internal Accounts fees: We understand that the District would like to include 21 district-level internal accounts, in addition to the 85 schools. We have provided a fixed fee for each district-level internal account in addition to each type of school in the first table. The second table models the total fees if only the 85 schools are audited (all schools only) as well as if all 85 schools plus 21 district-level accounts are audited (all schools plus district accounts).
- District resources and documentation will be available timely for the project meetings, walkthroughs and follow up questions. There has been no issue with this in the past.

Appendices

Appendix A—Insurance certificates

		CERTIFICATE OF LIABILITY INSURANCE		DATE(MMDDYYYY) 11/28/2023			
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.							
IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).							
PRODUCER Aon Risk Services Central, Inc. Chicago IL Office 200 East Randolph Chicago IL 60601 USA			CONTACT NAME: PHONE (A/C, No. Ext.): (312) 381-1000 FAX (A/C, No.): (312) 381-7007 E-MAIL ADDRESS:				
INSURED RSM US LLP 4650 E 53rd St Davenport, IA 52807 USA			INSURER(S) AFFORDING COVERAGE		NAIC #		
			INSURER A: American Casualty Co. of Reading PA		20427		
			INSURER B: National Fire Ins. Co. of Hartford		20478		
			INSURER C: Sentry Insurance Company		24988		
			INSURER D: The Continental Insurance Company		35289		
			INSURER E:				
			INSURER F:				
COVERAGES		CERTIFICATE NUMBER: 570102816668		REVISION NUMBER:			
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested							
INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MMDDYYYY)	POLICY EXP (MMDDYYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER			6079431350 General Liability	11/30/2023	11/30/2024	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMPROP AGG \$2,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			6079431377 Auto	11/30/2023	11/30/2024	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
D	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION			7017908848 Umbrella	11/30/2023	11/30/2024	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/INSURER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	A0234584001 workers Compensation - AO A0234584002 workers Compensation - OH	11/30/2023 11/30/2023	11/30/2024 11/30/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE-EA EMPLOYEE \$1,000,000 E.L. DISEASE-POLICY LIMIT \$1,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							
CERTIFICATE HOLDER				CANCELLATION			
RSM US LLP 4650 E 53rd St Davenport, IA 52807				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Central, Inc.</i>			

Holder Identifier :

Certificate No : 570102816668



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/10/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER MARSH USA LLC 540 West Madison Street Suite 1200 Chicago, IL 60661 CN102198251-Cyber-23-24	CONTACT NAME: Marsh U.S. Operations PHONE (A/C, Tex. Rate): 866-966-4664 FAX (A/C, Tex.): 212-948-0770 E-MAIL ADDRESS: Chicago.CertRequest@marsh.com
	INSURER(S) AFFORDING COVERAGE NAIC # INSURER A : Columbia Casualty Company 31127 INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :
INSURED RSM US LLP 4650 E 53rd St Denver, IA 52807	

COVERAGES **CERTIFICATE NUMBER:** CH-010495441-03 **REVISION NUMBER:** 1

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - CORP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in HI) If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	CYBER			996402096	11/30/2023	11/30/2024	LIMIT 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The Cyber policy evidenced above is subject to self-insured retentions for various perils covered.
Tech ESO Included.

CERTIFICATE HOLDER RSM US LLP 4650 E 53rd St Denver, IA 52807	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Marsh USA LLC</i>
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Appendix B—Proposed exceptions

The School Board of Brevard County, Florida
Request for Proposal
Exceptions and Clarifications

We (“Contractor,” “Respondent,” “Firm,” we,” “us,” or “our”) have reviewed The School Board of Brevard County, Florida (the “School Board,” “District” or “you”) Request for Proposal 24-612-P-WH for Internal Audit Services (“RFP”), which contains the general terms and conditions (“Terms and Conditions”) expected to be incorporated into a negotiated contract (“Agreement”).

Except as indicated below, we are prepared to accept such Terms and Conditions. If the School Board selects us based upon our response to the RFP, we would seek to negotiate in good faith modifications, additions, or clarifications of the Terms and Conditions of the Agreement in the areas discussed below, and other potential areas, provided that such revisions are consistent with the exceptions noted herein, and are in accordance with standard industry practices. Given our extensive experience in contracting with the School Board, we are confident that we can reach an agreement with you on these issues. Notwithstanding anything to the contrary contained in the RFP or this response thereto, our obligation to perform any services shall follow the execution by both parties of a mutually agreed upon definitive agreement.

RFP

4. Insurance: Contractor’s policies are from carriers with A-/VII rating, and Contractor’s CGL policy provides additional insured status via blanket endorsement.

11.14 Silence of Specifications and 11.18 Warranty and 11.19 Acceptance: We would propose warranty obligations and remedies typical for the type of professional services contemplated under the Agreement.

11.28 Security and Confidentiality: Depending on the work awarded/if awarded the work, we would reserve the right to negotiate data privacy and information security terms, as necessary.

11.37 Patents, Copyright, and Royalties: As agreed to in the prior contract, we would request modification to this provision to limit our obligations to claims brought by third parties arising from the negligent or willful acts or omissions by Contractor during the performance of its Services, or arising from a claim of infringement with respect to Services and/or any Deliverables provided by Contractor to the School Board. Further, as agreed to in the prior contract, we would request language clarifying that the provision is not intended to impact the ownership rights of our existing intellectual property or administrative records, or any intellectual property developed outside of the scope of our services or which has general applicability to our business, and request to modify the text in this Section to provide use, ownership and license text that is typical for the services contemplated.

11.42 Compliance with Laws and Regulations: Please see Contractor's response above in #11.37 Patents, Copyright, and Royalties regarding indemnification.

11.43 Indemnification of School Board: As agreed to in the prior contract, we would request modification to this provision to limit our obligations to claims brought by third parties arising from the negligent or willful acts or omissions by Contractor during the performance of its Services, or arising from a claim of infringement with respect to Services and/or any Deliverables provided by Contractor to the School Board.

11.76 Records & Right to Audit: As agreed to in the prior contract, we would request language clarifying that these audit rights are limited solely to our time, billing and reimbursable expense records for services performed under the Agreement, and that any third-party auditor selected by the School Board be mutually agreed upon and subject to written obligations of confidentiality.

www.rsmus.com

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HUMAN TRAFFICKING AFFIDAVIT

1. I am over the age of 18 and I have personal knowledge of the matters set forth except as otherwise set forth herein.
2. I currently serve as Director (Role) of RSM US, LLP (Company).
3. RSM US, LLP (Company) does not use coercion for labor or services, as those terms are defined in Florida Statute 787.06.
4. This declaration is made pursuant to Florida Statute 92.525. I understand that making a false statement in this declaration may subject me to criminal penalties.

Under penalties of perjury, I Laura Manlove, Director (Signatory Name and Title), declare that I have read the foregoing Human Trafficking Affidavit and that the facts stated in it are true.

Further Affiant sayeth naught.

COMPANY

RSM US, LLP

NAME OF BUSINESS ENTITY

Laura Manlove

Digitally signed by Laura Manlove
DN: DC=net, DC=rsm, DC=mogladrey, OU=Field Resources, OU=Offices,
OU=Melbourne-FL-01, OU=Users, CN=Laura Manlove
Reason: I am the author of this document
Location:
Date: 2024.07.25 13:45:32-04'00'
Foxit PDF Editor Version: 13.1.2

SIGNATURE

Laura Manlove, Director

TYPE NAME AND TITLE