

RESOLUTION NO. 2016 - 191

**A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AUTHORIZING THE COUNTY ADMINISTRATOR, OR DESIGNEE, TO AWARD RFP NO. 16-45 AND TO EXECUTE AGREEMENTS FOR AUDITING SERVICES.**

**RECITALS**

**WHEREAS**, the County desires to enter into contract with Carr, Riggs & Ingram LLC to provide Auditing services for St. Johns County in accordance with RFP No. 16-45; and

**WHEREAS**, the scope of the services will be to provide qualified and certified public accountants to audit its financial statements for the fiscal years ending September 30, 2016 through September 30, 2020 (5 years), with the option of auditing its financial statements for two (2) one-year renewal periods for the subsequent fiscal years.

**WHEREAS**, through the County's formal RFP process, Carr, Riggs & Ingram LLC was selected as the highest ranked firm to enter into a contract with the County to perform the work referenced above; and

**WHEREAS**, the County has reviewed the terms, provisions, conditions and requirements of the proposed contract (attached hereto, an incorporated herein) and finds that entering into contracts to complete the work services serves a public purpose.

**WHEREAS**, the contract will be finalized after negotiations but will be in substantial conformance with the attached draft contract.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA**, as follows:

Section 1. The above Recitals are incorporated by reference into the body of this Resolution and such Recitals are adopted as finds of fact.

Section 2. The County Administrator, or designee, is hereby authorized to award RFP 16-45 to Carr, Riggs & Ingram LLC, Inc. and to conduct negotiations to provide the services set forth therein.

Section 3. Upon successful negotiations, the County Administrator, or designee, is further authorized to execute agreements in substantially the same form and format as the attached draft on behalf of the County to provide the scope of services as specifically provided in RFP 16-45.

Section 4. To the extent that there are typographical and/or administrative errors that do not change the tone, tenor, or concept of this Resolution, then this Resolution may be revised without subsequent approval by the Board of County Commissioners.

**PASSED AND ADOPTED** by the Board of County Commissioners of St. Johns County, Florida, this 21<sup>st</sup> day of June, 2016.

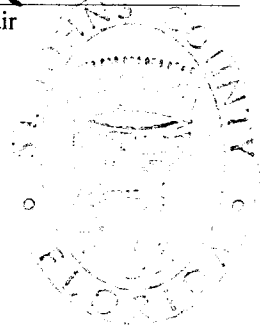
**BOARD OF COUNTY COMMISSIONERS OF  
ST. JOHNS COUNTY, FLORIDA**

By: Jeb S. Smith  
Jeb S. Smith, Chair

ATTEST: Hunter S. Conrad, Clerk

By: Pam Halterman Deputy Clerk

RENDITION DATE 6/23/16





**MASTER CONTINUING CONTRACT AGREEMENT**

**BID NO:** \_\_\_\_\_;  
**Master Contract #:** \_\_\_\_\_

This Contract Agreement is made as of this \_\_\_\_\_ day of \_\_\_\_\_, 2016, by and between St. Johns County, FL, a political subdivision of the State of Florida, with principal offices located at 500 San Sebastian View, St. Augustine, FL 32084, hereinafter referred to as "**St. Johns County**" or "**County**", and \_\_\_\_\_, authorized to do business in the State of Florida, hereinafter referred to as the "**Contractor**", with mailing address \_\_\_\_\_, Phone: ( ) - \_\_\_\_\_, Fax: ( ) - \_\_\_\_\_ and email: \_\_\_\_\_.

In consideration of the mutual promises contained herein, the COUNTY and the CONTRACTOR agree as follows:

**ARTICLE 1 – DURATION and RENEWAL**

This Contract Agreement shall become effective on \_\_\_\_\_, shall be in effect for an initial contract term of \_\_\_\_\_ ( ) calendar year, and may be renewed for up to a maximum of \_\_\_\_\_ ( ) \_\_\_\_\_ ( ) year periods, upon satisfactory performance by the Contractor, mutual agreement by both parties, and the availability of funds. While this Contract Agreement may be renewed as stated in this Article, it is expressly noted that St. Johns County is under no obligation to renew or extend this Contract Agreement. It is further expressly understood that the option of renewal is exercisable only by St. Johns County, and only upon the County’s determination that the Contractor has satisfactorily performed the Services noted in the Contract Documents.

**ARTICLE 2 - ENUMERATION OF CONTRACT DOCUMENTS**

The term "Contract Documents" shall consist of all Bid Documents and any addenda/exhibits thereto; all Specifications; this Contract Agreement, any duly executed amendments, addenda, and/or exhibits hereto; and any and all duly executed Change Orders. Any representations, whether verbal or written, that are not included in the Contract Documents do not form part of this Contract Agreement.

**ARTICLE 3 - SERVICES**

The CONTRACTOR’s responsibility under this Contract Agreement is to provide all labor, materials, and equipment necessary to perform \_\_\_\_\_ for the SJC \_\_\_\_\_ Department in accordance with Bid No: \_\_\_\_\_ and as otherwise provided in the Contract Documents.

Services provided by the Contractor shall be under the general direction of the St. Johns County \_\_\_\_\_ Department, or an authorized designee, who shall act as St. Johns County’s representative, along with the SJC Purchasing Department representative during the performance of this Contract Agreement.

**ARTICLE 4 – SCHEDULE**

The Contractor shall perform the required services as specified in the Contract Documents. The Contractor shall be required to comply with the schedule set forth in the specifications, and as coordinated with the authorized designee(s) in each respective SJC Department, throughout the duration of the contract. No changes to said schedule shall be made without prior written authorization from one of St. Johns County’s representatives.

**ARTICLE 5 – COMPENSATION/BILLING/INVOICES**

- A. St. Johns County shall compensate the Contractor based upon \_\_\_\_\_, as submitted in the proposal, accepted by the County, and provided herein on Exhibit A-1. The maximum amount available as compensation to the Contractor under this Contract Agreement shall not exceed the annual amount budgeted by the St. Johns County \_\_\_\_\_ Department, unless additional funds become available, or are properly transferred, for services satisfactorily performed in accordance with the Contract Documents.
- B. It is strictly understood that Contractor is not entitled to the above-referenced amount of compensation. Rather, the Contractor’s compensation shall be based upon the Contractor’s adhering to the Scope of Services, detailed in the Contract Documents. As such, the Contractor’s compensation is dependent upon satisfactory completion of services stated in the Specifications, and included by reference in this Contract Agreement.
- C. The Contractor shall bill the County at the end of each month, for Services satisfactorily performed. The County

reserves the right to pro-rate or refuse payment of any submitted invoice where services were not satisfactorily performed.

- D. Though there is no billing form or format pre-approved by either the County, or the Contractor, bills/invoices submitted by the Contractor shall include a detailed written report of the Work accomplished in connection with the Scope of Services, and as specified in the Bid. The County may return a bill/invoice from the Contractor, and request additional documentation/information when necessary to validate payment. Under such circumstances, the timeframe for payment will be extended by the time necessary to receive a verified bill/invoice.
- E. Unless otherwise notified, bills/invoices should be delivered to:
  
- F. **FINAL INVOICE:** In order for the County and the Contractor to reconcile/close their books and records, the Contractor shall clearly indicate "final invoice" on the final bill/invoice submitted to the County for payment. Such indication establishes that all Services have been satisfactorily performed and that all charges and costs have been invoiced to the County and that there is no further Work to be performed under this Contract Agreement.

**ARTICLE 6 – TRUTH-IN-NEGOTIATION CERTIFICATE**

The signing of this Contract by the Contractor shall act as the execution of a truth-in-negotiation certificate certifying that the wage rates and cost used to determine the compensation provided for in this Contract are accurate, complete and current as of the date of the Contract.

The said rates and costs shall be reduced to exclude any significant sums should the County determine that the rates and costs were increased due to inaccurate, incomplete or non-current wage rate, or due to inaccurate representations of fees paid to outside subcontractors. The County may exercise its rights under this Article 4 within eighteen (18) months following final payment.

**ARTICLE 7 – TERMINATION**

- A. This Contract may be terminated by the County without cause upon at least \_\_\_\_\_ ( ) calendar days advance written notice to the Contractor of such termination without cause.
- B. This Contract may be terminated by the County with cause upon at least \_\_\_\_\_ ( ) calendar days advanced written notice of such termination with cause. Such written notice shall indicate the exact cause for termination.

**ARTICLE 8 – NOTICE OF DEFAULT/RIGHT TO CURE**

- A. Should the Contractor fail to perform (default) under the terms of this Contract, then the County shall provide written notice to the Contractor, which such notice shall include a timeframe of no fewer than \_\_\_\_\_ ( ) consecutive calendar days in which to cure the default. Failure by the Contractor to cure the default, or take acceptable corrective action within the timeframe provided in the notice of default (or any such amount of time as mutually agreed to by the parties in writing), shall constitute cause for termination of this Contract.
- B. It is expressly noted that, should the County issue more than one notice of default to the Contractor during the term of this Contract, such action shall constitute cause for termination of this Contract.
- C. Consistent with other provisions in this Contract, Contractor shall be paid for services authorized and satisfactorily performed under this Contract up to the effective date of termination.
- D. Upon receipt of a notice of termination, except as otherwise directed by the County in writing, the Contractor shall:
  - 1. Stop work on the date to the extent specified.
  - 2. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
  - 3. Transfer all work in process, completed work, and other material related to the terminated work to the County.
  - 4. Continue and complete all parts of the work that have not been terminated.

**ARTICLE 9 – PERSONNEL**

The Contractor represents that it has, or shall secure at its own expense, all necessary personnel required to perform the Services as noted in the Contract Documents. It is expressly understood that such personnel shall not be employees of, or

have any contractual relationship with the County.

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

Any changes or substitutions in the Contractor's key personnel must be made known to the County's representative and written approval granted by the County before said change or substitution can become effective.

The Contractor warrants that all Services shall be performed by skilled and competent personnel to the highest professional standards in the field.

#### **ARTICLE 10 – SUBCONTRACTING**

St. Johns County reserves the right to approve the use of any subcontractor, or to reject the selection of a particular subcontractor, and to inspect all facilities of any subcontractors in order to make a determination as to the capability of the subcontractor to perform the Work described in the Contract Documents. The Contractor is encouraged to seek minority and women business enterprises for participation in subcontracting opportunities.

If a subcontractor fails to satisfactorily perform in accordance with the Contract Documents, and it is necessary to replace the subcontractor to complete the Work in a timely fashion, the Contractor shall promptly do so, subject to approval by the County.

The County reserves the right to disqualify any subcontractor, vendor, or material supplier based upon prior unsatisfactory performance.

#### **ARTICLE 11 – FEDERAL AND STATE TAX**

In accordance with Local, State, and Federal law, the County is exempt from the payment of Sales and Use Taxes. The County shall execute a tax exemption certificate submitted by the Contractor. The Contractor shall not be exempt from the payment of all applicable taxes in its performance under this Contract Agreement. It is expressly understood by the County and by the Contractor that the Contractor shall not be authorized to use the County's Tax Exemption status in any manner.

The Contractor shall be solely responsible for the payment and accounting of any and all applicable taxes and/or withholdings including but not limited to Social Security payroll taxes (FICA), associated with or stemming from Contractor's performance under this Contract Agreement.

#### **ARTICLE 12 – AVAILABILITY OF FUNDS**

St. Johns County's obligations under this Contract Agreement are subject to the availability of lawfully appropriated funds. While the County will make all reasonable efforts, in order to provide funds needed to perform under this Contract Agreement, the County makes no express commitment to provide such funds in any given County Fiscal Year. Moreover, it is expressly noted that the Contractor cannot demand that the County provide any such funds in any given County Fiscal Year.

#### **ARTICLE 13 - INSURANCE**

The Contractor shall not commence work under this Contract until he/she has obtained all insurance required under this section and such insurance has been approved by St. Johns County. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida. The Contractor shall furnish proof of Insurance to the County prior to the commencement of operations. The Certificate(s) shall clearly indicate the Contractor has obtained insurance of the type, amount, and classification as required by contract and that no material change or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the County. Certificates shall specifically include the County as Additional Insured for all lines of coverage except Workers' Compensation and Professional Liability. A copy of the endorsement must accompany the certificate. Compliance with the foregoing requirements shall not relieve the Contractor of its liability and obligations under this Contract.

Certificate Holder Address: St. Johns County, a political subdivision of the State of Florida  
500 San Sebastian View  
St. Augustine, FL 32084

The Contractor shall maintain during the life of this Contract, Comprehensive General Liability Insurance with minimum

limits of \$1,000,000 per occurrence, \$2,000,000 aggregate, to protect the Contractor from claims for damages for bodily injury, including wrongful death, as well as from claims of property damages which may arise from any operations under this contract, whether such operations be by the Contractor or by anyone directly employed by or contracting with the Contractor.

The Contractor shall maintain during the life of this Contract, Comprehensive Automobile Liability Insurance with minimum limits of \$300,000 combined single limit for bodily injury and property damage liability to protect the Contractor from claims for damages for bodily injury, including the ownership, use, or maintenance of owned and non-owned automobiles, including rented/hired automobiles whether such operations be by the Contractor or by anyone directly or indirectly employed by the Contractor.

The Contractor shall maintain during the life of this Contract, adequate Workers' Compensation Insurance in at least such amounts as is required by the law for all of its employees per Florida Statute 440.02.

In the event of unusual circumstances, the County Administrator or his designee may adjust these insurance requirements.

#### **ARTICLE 14 - INDEMNIFICATION**

The Contractor shall indemnify and hold harmless the County, its officers, and employees, from all liabilities, damages, losses, and costs arising under this Contract Agreement, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, act, or omission of the Contractor or any other person employed or utilized by the Contractor, whether intentional or unintentional.

#### **ARTICLE 15 - SUCCESSORS AND ASSIGNS**

The County and the Contractor each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Contract Agreement and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Contract Agreement. Except as above, neither the County nor the Contractor shall assign, sublet, convey or transfer its interest in this Contract Agreement without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the County, which may be a party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the County and the Contractor.

#### **ARTICLE 16 - REMEDIES**

No remedy herein conferred upon any party is intended to be exclusive, or any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party or any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

In any action brought by either party for the enforcement of the obligations of the other party, the prevailing party shall be entitled to recover reasonable attorney's fees.

#### **ARTICLE 17 - CONFLICT OF INTEREST**

The Contractor represents that it presently has no interest and shall acquire no interest, either directly or indirectly, which would conflict in any manner with the performance of services required hereunder. The Contractor further represents that no person having any interest shall be employed for said performance.

The Contractor shall promptly notify St. Johns County, in writing, by certified mail of all potential conflicts of interest for any prospective business association, interest or other circumstance, which may influence or appear to influence the Contractor's judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the Contractor may undertake and request an opinion of the County, whether such association, interest, or circumstance constitutes a conflict of interest if entered into by the Contractor.

The County agrees to notify the Contractor of its opinion by certified mail within 30 days of receipt of notification by the Contractor. If, in the opinion of the County, the prospective business association, interest or circumstance would not constitute a conflict of interest by the Contractor, the County shall so state in the notification and the Contractor shall, at his/her option enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the County by the Contractor under the terms of this Contract Agreement.

#### **ARTICLE 18 - EXCUSABLE DELAYS**

The Contractor shall not be considered in default by reason of any delay in performance if such delay arises out of causes reasonably beyond the Contractor's control and without its fault or negligence. Such cases may include, but are not limited to: acts of God; the County's omissive and commissive failures; natural or public health emergencies; freight embargoes; and severe weather conditions.

If delay is caused by the failure of the Contractor's subcontractor(s) to perform or make progress, and if such delay arises out of causes reasonably beyond the control of the Contractor and its subcontractor(s) and is without the fault or negligence of either of them, the Contractor shall not be deemed to be in default.

Upon the Contractor's request, St. Johns County shall consider the facts and extent of any delay in performing the work and, if the Contractor's failure to perform was without its fault or negligence, the Contract Schedule and/or any other affected provision of this Contract Agreement shall be revised accordingly; subject to the County's right to change, terminate, or stop any or all of the Work at any time.

#### **ARTICLE 19 - ARREARS**

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

#### **ARTICLE 20 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS**

The Contractor shall deliver to the County for approval and acceptance, and before being eligible for final payment of any amounts due, all documents and materials prepared by and for the County under this Contract Agreement.

All written and oral information not in the public domain, or not previously known, and all information and data obtained, developed, or supplied by St. Johns County, or at its expense, shall be kept confidential by the Contractor and shall not be disclosed to any other party, directly or indirectly, without the County's prior written consent, unless required by a lawful order. All drawings, maps, sketches, and other data developed, or purchased under this Contract Agreement, or at the County's expense, shall be and remains the County's property and may be reproduced and reused at the discretion of the County.

The County and the Contractor shall comply with the provisions of Chapter 119, Florida Statutes (Public Records 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 Contract Agreement and the consummation of the transactions contemplated hereby.

#### **ARTICLE 21 - INDEPENDENT CONTRACTOR RELATIONSHIP**

The Contractor is, and shall be, in the performance of all work services and activities under this Contract Agreement, an independent contractor, and not an employee, agent, or servant of St. Johns County. All persons engaged in any of the work or services performed pursuant to this Contract Agreement shall at all times and in all places be subject to the Contractor's sole direction, supervision, and control.

The Contractor shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the Contractor's relationship and the relationship of its employees to St. Johns County shall be that of an independent contractor and not as employees or agents of the County. The Contractor does not have the power or authority to bind the County in any promise, agreement or representation other than specifically provided for in this agreement.

#### **ARTICLE 22 - CONTINGENT FEES**

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

**ARTICLE 23 - ACCESS AND AUDITS**

The Contractor shall maintain adequate records to justify all charges, expenses, and costs incurred in performing the work for at least three (3) years after completion of this Contract Agreement. St. Johns County shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours, at the County's cost, upon five (5) days written notice.

**ARTICLE 24 - NONDISCRIMINATION**

The Contractor warrants and represents that all of its employees are treated equally during employment without regard to race, color, religion, physical handicap, sex, age or national origin.

**ARTICLE 25 - ENTIRETY OF CONTRACTUAL AGREEMENT**

The County and the Contractor agree that this Contract Agreement, signed by both parties sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein, or are incorporated by reference into this Contract Agreement. None of the provisions, terms, conditions, requirements, or responsibilities noted in this Contract Agreement may be amended, revised, deleted, altered, or otherwise changed, modified, or superseded, except by written instrument, duly executed by authorized representatives of both the County, and the Contractor.

**ARTICLE 26 - ENFORCEMENT COSTS**

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

**ARTICLE 27 - AUTHORITY TO PRACTICE**

The CONTRACTOR hereby represents and warrants that it has and shall continue to maintain all license and approvals required to conduct its business, and that it shall at all times, conduct its business activities in a reputable manner.

**ARTICLE 28 - SEVERABILITY**

If any term or provision of this Contract Agreement, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, the remainder of this Contract Agreement, or the application of such items or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected and every other term and provision of this Contract Agreement shall be deemed valid and enforceable to the extent permitted by law.

**ARTICLE 29 - AMENDMENTS AND MODIFICATIONS**

No amendments or modifications of this Contract Agreement shall be valid unless in writing and signed by each of the parties.

St. Johns County reserves the right to make changes in the work, including alterations, reductions therein or additions thereto. Upon Contractor's receipt of notification from the County of a contemplated change, the Contractor shall: (1) if requested by the County, provide an estimate for the increase or decrease in cost due to the contemplated change; (2) notify the County of any estimated change in the completion date; and (3) advise the County in writing if the contemplated change shall effect the Contractor's ability to meet the completion dates or schedules of this Contract Agreement. If the County instructs in writing, the Contractor shall suspend work on that portion of the project, pending the County's decision to proceed with the change. If the County elects to make the change, the County shall issue a Change Order for changes, or a contract change order, if the original contract is to be changed or amended the Contractor shall not commence work on any such change until such written change order has been issued and signed by each of the parties.

**ARTICLE 30 - FLORIDA LAW & VENUE**

This Contract Agreement shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Contract shall be held in St. Johns County, Florida.

**ARTICLE 31 - ARBITRATION**

The Owner shall not be obligated to arbitrate or permit any arbitration binding on the Owner under any of the Contract

Documents or in connection with the project in any manner whatsoever.

**ARTICLE 32 - NOTICES**

All notices required in this Contract Agreement shall be sent by certified mail, return receipt requested, and if sent to the County shall be mailed to:

St. Johns County Purchasing Department  
**Attn: Jaime Locklear, CPPB, Contract Administration Manager**  
500 San Sebastian View  
St. Augustine, FL 32084

and if sent to the Contractor shall be mailed to:

**ARTICLE 33 - HEADINGS**

The heading preceding the articles and sections herein are solely for convenience of reference and shall not constitute a part of this Contract Agreement, or affect its meaning, construction or effect.

**ARTICLE 34 – PUBLIC RECORDS**

- A. The cost of reproduction, access to, disclosure, non-disclosure, or exemption of records, data, documents, and/or materials, associated with this Agreement shall be subject to the applicable provisions of the Florida Public Records Law (Chapter 119, Florida Statutes), and other applicable State and Federal provisions. Access to such public records, may not be blocked, thwarted, and/or hindered by placing the public records in the possession of a third party, or an unaffiliated party.
- B. In accordance with Florida law, to the extent that Contractor’s performance under this Agreement constitutes an act on behalf of the County, Contractor shall provide access to all public records made or received by Contractor in conjunction with this Agreement. Specifically, if Contractor is expressly authorized, and acts on behalf of the County under this Agreement, Contractor shall:
  - (1) Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the services described herein;
  - (2) Provide the public with access to public records related to this Agreement on the same terms and conditions that the County would provide the records, and at a cost that does not exceed the costs provided in Chapter 119, Florida States, or as otherwise provided by applicable law;
  - (3) Ensure that public records related to this Agreement that are exempt or confidential and exempt from public disclosure are not disclosed except as authorized by applicable law; and
  - (4) Meet all requirements for retaining public records, and transfer at Contractor’s sole cost and expense, all public records in the possession of Contractor upon termination of this Agreement. Contractor shall destroy any duplicate records that are exempt or confidential and exempt from public disclosure requirements in accordance with applicable State and Federal provisions. Any public records stored electronically must be provided to the County in a format that is compatible with information technology systems maintained by the County.
- C. Failure by Contractor to grant such public access shall be grounds for immediate, unilateral termination of this Agreement by the County. Contractor shall promptly provide the County notice of any request to inspect or copy public records related to this Agreement in Contractor’s possession and shall promptly provide the County a copy of Contractor’s response to each such request.

**ARTICLE 35 – NO THIRD PARTY BENEFICIARIES**

Both the County and the Contractor explicitly agree, and this Contract explicitly states that no third party beneficiary status or interest is conferred to, or inferred to, any other person or entity.

**ARTICLE 36 – USE OF COUNTY LOGO**

Pursuant to, and consistent with, County Ordinance 92-2 and County Administrative Policy 101.3, the Contractor may not manufacture, use, display, or otherwise use any facsimile or reproduction of the County Seal/Logo without express written approval of the Board of County Commissioners of St. Johns County, Florida.

**ARTICLE 37 – SURVIVAL**

It is explicitly noted that the following provisions of this Contract Agreement, to the extent necessary, shall survive any suspension, termination, cancellation, revocation, and/or non-renewal of this Contract Agreement, and therefore shall be both applicable and enforceable beyond any suspension, termination, cancellation, revocation, and/or non-renewal: (1) Truth-in-Negotiation; (2) Federal and State Taxes; (3) Insurance; (4) Indemnification; (5) Access and Audits; (6) Enforcement Costs; and (7) Access to Records.

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IN WITNESS WHEREOF, authorized representatives of the County, and Contractor have executed three (3) original copies this Contract Agreement on the date and year below noted.

**ST. JOHNS COUNTY, FL:**

**CONTRACTOR:**

\_\_\_\_\_  
Dawn Cardenas, Purchasing Manager

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Type or Print)

**LEGALLY SUFFICIENT:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Assistant County Attorney

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date of Execution

\_\_\_\_\_  
Date

**ATTEST:  
CLERK OF COURT**

\_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Date

**EXHIBIT "A"**

**BID NO:** \_\_\_\_\_ ; \_\_\_\_\_

**BASIS OF COMPENSATION**

Basis of compensation shall be made in accordance with \_\_\_\_\_ as submitted on the proposal and approved by the County. The Price shall include all direct costs, indirect costs, and reimbursable expenses necessary to complete the scope of work. Requests for additional services or additional line items shall be submitted in writing and approved by St. Johns County *prior* to any work being implemented and shall be added to the applicable Contract Amendment.

Pricing adjustments will be considered on an annual basis at the time of contract renewal and must be mutually accepted by both the Contractor and the Owner. Price adjustment requests shall be based upon the Consumer Price Index (CPI) in affect at the time of renewal. All accepted and approved price adjustments shall become effective on the first day of the applicable renewal period.

EXHIBIT "A-1"

BID NO: \_\_\_\_\_ ;

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PRICING

**EXHIBIT "B"**

**BID NO:** \_\_\_\_\_ ;

**CONTRACT SCHEDULE**

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The Contract Period for this scope of work shall be as follows:

**Initial Contract** – Shall become effective on \_\_\_\_\_, and shall remain in effect for a period of \_\_\_\_\_ ( ) year, or until funds may become exhausted.

**Contract Renewal/s** – The contract may be renewed for \_\_\_\_\_ ( ), \_\_\_\_\_ ( ) year terms upon satisfactory performance by the Contractor, mutual agreement by all parties, the availability of funds and the continued need of the County for services.



## St. Johns County Board of County Commissioners

Purchasing Division

### NOTICE OF INTENT TO AWARD

June 6, 2016

**RE:** RFP 16-45 Auditing Services

Please be advised that the Purchasing Department of St. Johns County is issuing this notice of its Intent to Award a contract, after successful negotiations, to Carr, Riggs & Ingram LLC as the top ranked rank firm under RFP 16-45 Auditing Services. This notice will remain posted St. Johns County Purchasing Department bulletin board until 3:00PM, Thursday, June 9, 2016.

Any person (including any bidder or proposer) who is, or claims to be, adversely affected by the County's decision or proposed decision shall file a written Notice of Protest with the Purchasing Department of St. Johns County within 72 hours after the posting of the notice of decision or proposed decision. Failure to file a Notice of Protest within the time prescribed in Section 304.10 of the St. Johns County Purchasing Manual (the Bid Protest Procedure), or failure to post the bond or other security required by the County within the time allowed for filing a bond, shall constitute a waiver of proceedings and a waiver of the right to protest. The protest procedures may be obtained from the Purchasing Department and are included in the County's Purchasing Manual. All of the terms and conditions of the County Purchasing Manual are incorporated herein by reference and are fully binding.

Should the Purchasing Department receive no protests in response to this notice, an agenda item will be submitted to the St. Johns County Board of County Commissioners for their consideration and subsequent approval to award a contract.

Please forward all correspondence, requests or inquiries directly to my attention, April Johnston, Procurement Coordinator, in the Purchasing Department at [kfullerton@sjcfl.us](mailto:kfullerton@sjcfl.us).

If you have any questions regarding this Notice of Intent to Award please contact Dawn Cardenas, Purchasing Manager, St. Johns County Purchasing Department at (904) 209-0152.

Sincerely,

**St. Johns County**

**Board of County Commissioners**

A handwritten signature in cursive script that reads "Karen R. Fullerton".

County Representative Signature

Date: 6/6/16

Karen Fullerton, Procurement Supervisor  
Name & Title (Printed)



**ST. JOHNS COUNTY  
PURCHASING DEPARTMENT**

500 San Sebastian View  
St. Augustine, Florida 32084

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**I N T E R O F F I C E M E M O R A N D U M**

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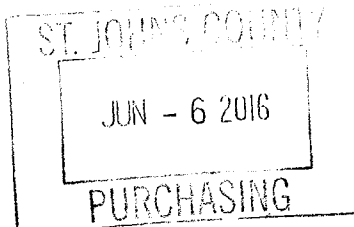
**TO:** Doug Timms, OMB  
**FROM:** Dawn Cardenas, Purchasing Manager  
**SUBJECT:** RFP 16-45 Auditing Services  
**DATE:** June 2, 2016

Attached please find a copy of the RFP Evaluation Summary Sheet for your file as recorded and verified at the Evaluation Committee Meeting.

Please review, evaluate and make a written recommendation for this project. Also, indicate the budgeted amount for this item along with the appropriate charge code and return to my attention as soon as possible.

Please let me know if I can assist your department in any other way.

Dept. Approval *Doug Timms*  
Date 6-2-16  
Budget Amount \$ 219,000  
Account Funding Title AUDITING SERVICES  
Funding Charge Code 0006-53200  
Award to CARR, REGGS & NORRAN  
Award Amount \$ 1,116,700 (5 YEARS)



# EVALUATION SUMMARY SHEET

ST. JOHNS COUNTY, FLORIDA

Date: June 2, 2016  
 RFP: RFP 16-45 Auditing Services

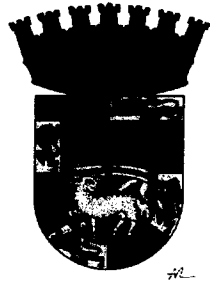
FIRM	RATER Doug Timms	RATER Allen Macdonald	RATER Chris Swanson	RATER Jolie Kelly	TOTAL	RANK	COMMENTS
Carr, Riggs & Ingram LLC	92	96	92	92	372	1	
Clifton Larson Allen	83	91	85	82	341	4	
Moore, Stephens, Lovelace	90	97	84	95	366	2	
RSM US LLP	88	94	79	92	353	3	

APPROVED: Purchasing Supervisor  
 Director, OMB  
*Karen R. Fullerton 6/2/16*  
*Doug Timms*

NOTE:  
 THE RANKING SHOWN ABOVE MUST BE FOLLOWED UNLESS SPECIAL CONDITIONS MERIT A CHANGE IN THE NEGOTIATING ORDER, IN THIS CASE, THE SPECIAL CONDITIONS MUST BE EXPLAINED IN DETAIL IN THE COMMENTS SECTION OR ATTACHED TO THIS RANKING SHEET.

POSTING TIME/DATE FROM 11:00 a.m. June 2, 2016, UNTIL 11:00 a.m. June 6, 2016

ANY RESPONDENT AFFECTED ADVERSELY BY AN INTENDED DECISION WITH RESPECT TO THE AWARD OF ANY REQUEST FOR PROPOSAL, SHALL FILE WITH THE PURCHASING DEPARTMENT FOR ST. JOHNS, A WRITTEN NOTICE OF INTENT TO FILE A PROTEST NOT LATER THAN SEVENTY-TWO (72) HOURS (EXCLUDING SATURDAY, SUNDAY AND LEGAL HOLIDAYS) AFTER THE POSTING OF THE SUMMARY SHEET. PROTEST PROCEDURES MAY BE OBTAINED IN THE PURCHASING DEPARTMENT.



**ST. JOHNS COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**RFP NO: 16-45  
REQUEST FOR PROPOSALS**

**AUDITING SERVICES**

**St. Johns County Purchasing Department  
500 San Sebastian View  
St. Augustine FL 32084**

**FINAL: 4/26/16**

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

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**ST. JOHNS COUNTY, FL – RFP NO: 16-45 AUDITING SERVICES**

**PART I: ADVERTISEMENT**

Notice is hereby given that St. Johns County, FL is soliciting responses for **RFP No: 16-45 – AUDITING SERVICES.** Interested and qualified respondents may submit RFP Packages, according to the requirements described herein, to the St. Johns County Purchasing Department. All RFP Packages are due by or before 4:00PM (EST) on **Thursday, May 19, 2016.** Any packages delivered to or received after the 4:00PM deadline will not be considered and shall be returned unopened to the addressee.

In accordance with Florida Statutes, Section 287.055 Consultant’s Competitive Negotiation Act (CCNA), St. Johns County Board of Commissioners solicits responses from qualified firms of certified public accountants to provide proposals to audit the County’s financial statements for the St. Johns County Office of Management and Budget at the St. Johns County Administration building, located at 500 San Sebastian View.

RFP Packages are available for downloading from Onvia Demandstar, Inc., at their website [www.demandstar.com](http://www.demandstar.com), or by calling 800-711-1712 and requesting Document **#16-45.** Vendors registered with Demandstar may download most packages at no cost from the website. Download fees may apply to vendors not registered on the website. Packages are also available from the SJC Purchasing Department. When making a request provide the full company name, full company address, company phone number, primary contact and email address.

Any and all questions or requests for information relating to this Request for Proposal shall be **submitted in writing** by or before close of business (5:00PM) on **Thursday, May 12, 2016.**

**Contact Information:** Karen Fullerton, Procurement Supervisor  
SJC Purchasing Department  
500 San Sebastian View  
St. Augustine FL 32084  
Email: [kfullerton@sjcfl.us](mailto:kfullerton@sjcfl.us)  
Fax: (904) 209-0163

**Interested firms may not contact any staff member of St. Johns County, except the above referenced individual, with regard to this RFP as stated in SJC Purchasing Code 304.6.5 “Procedures Concerning Lobbying”. All inquiries will be routed to the appropriate staff member for response.**

RFP Packages **MUST** be submitted in a **SEALED** envelope/container and clearly marked on the exterior of the package: **RFP 16-45 - AUDITING SERVICES.** Each package submitted must have the respondent’s name and mailing address marked plainly on the outside of the envelope/container. Each package shall consist of one (1) original paper submittal and one (1) electronic disc OR one (1) USB flash drive containing one (1) PDF of the original documents of the RFP Package which shall include all required documents and any supplemental information.

**Deliver or Ship RFP Packages to:** St. Johns County Purchasing Department  
500 San Sebastian View  
St. Augustine FL 32084

*Vendors shall not contact, lobby or otherwise communicate with any SJC employee, including any member of the Board of County Commissioners, other than the above referenced individual from the point of advertisement of the RFP until contract(s) are executed by all parties, per SJC Purchasing Code 304.6.5 “Procedures Concerning Lobbying”. According to SJC policy, any such communication shall disqualify the vendor or Contractor from responding to the subject invitation to bid, request for quote, request for proposal, invitation to negotiate or request for proposals and possible debarment for periods up to twelve (12) months.*

Any bidder, proposer or person substantially and adversely affected by an intended decision or by any term, condition, procedure or specification with respect to any bid, invitation, solicitation of proposals or Request for Proposals, shall file with the Purchasing Department for St. Johns County, a written notice of intent to protest no later than seventy two (72) hours (excluding Saturdays, Sundays, and legal holidays for employees of St. Johns County) after the posting either electronically or by other means of the notice of intended action, notice of intended award, bid tabulation, publication by posting electronically or

by other means of a procedure, specification, term or condition which the person intends to protest, or the right to protest such matter shall be waived. The protest procedures may be obtained from the Purchasing Department and are included in St. Johns County's Purchasing Manual. All of the terms and conditions of the County's Purchasing Manual are incorporated by reference and are fully binding.

## **PART II: INTRODUCTION**

### **A. Purpose:**

St. Johns County Purchasing Department is accepting sealed Request for Proposal packages on behalf of the St. Johns County St. Johns County Office of Management and Budget. The purpose of this Request for Proposal is to solicit responses from qualified firms of certified public accountants to audit the County's financial statements.

### **B. RFP Contact Information for Questions:**

Any and all questions or requests for information relating to this Request for Proposal shall be **submitted in writing** by or before close of business (5:00PM) on **Thursday, May 12, 2016**.

**Contact Information:** Karen Fullerton, Purchasing Supervisor  
SJC Purchasing Department  
500 San Sebastian View  
St. Augustine FL 32084  
Email: [kfullerton@sjcfl.us](mailto:kfullerton@sjcfl.us)  
Fax: (904) 209-0163

**Interested firms may not contact any staff member of St. Johns County, except the above referenced individual, with regard to this RFP as stated in SJC Purchasing Code 304.6.5 "Procedures Concerning Lobbying". All inquiries will be routed to the appropriate staff member for response.**

### **C. Addenda:**

Any and all clarifications, answers to questions, or changes to this RFP shall be provided through a County issued Addendum, posted on [www.demandstar.com](http://www.demandstar.com). Any clarifications, answers, or changes provided in any manner other than a formally issued addendum, are to be considered "unofficial" and shall not bind the County to any requirements, terms or conditions not stated herein.

The County shall make every possible, good faith effort to issue any and all addenda no later than seven (7) days prior to the due date for proposals. Any addenda issued after this date, shall be for material, necessary clarifications to the Request for Proposal.

### **D. Due Date & Location:**

Packages submitted in response to this Request for Proposal must be delivered to, and received by the SJC Purchasing Department by or before 4:00PM on **Thursday, May 19, 2016**. Any packages received after this deadline will be deemed unresponsive, and shall be returned to the addressee unopened.

**RFP Packages shall be delivered to:** St. Johns County Purchasing Department  
500 San Sebastian View  
St. Augustine, FL 32084

### **E. RFP Response Packaging Instructions:**

1. To be considered, submit one (1) original paper submittal and one (1) electronic disc OR one (1) USB flash drive containing one (1) PDF of the original documents of the RFP Package which shall include all required documents and any supplemental information. RFP Packages must be in a **SEALED** envelope/container and clearly marked on the exterior of the package: "**RFP No: 16-45 - AUDITING SERVICES**".
2. Each package submitted must also have the respondent's company name and mailing address marked plainly on the exterior of the envelope/container.
3. Affix label, found at the end of this RFP document, to sealed envelope/container.

### **F. Evaluation of Responses:**

All properly submitted RFP Packages shall be evaluated by an Evaluation Committee. Each Evaluation Committee Team Member will receive a set of all of the RFP packages submitted, a copy of the RFP document with all issued Addenda, and

an Evaluator’s Score Sheet. The Team shall then evaluate each RFP Package according to the criteria described herein. Each Evaluation Team Member shall evaluate the RFP Packages individually, with no communication, coordination, or influence from any other Evaluation Team Member, or any other individual. Scores for each Respondent shall be recorded on the Evaluator’s Score Sheet. A public Evaluation Meeting will be held by the SJC Purchasing Department to record the scores from each Evaluation Committee Member, and rank the firms’ scores highest to lowest.

The County desires to avoid the expense to all parties of unnecessary presentations; however, the County may elect to conduct oral interviews or presentations from one or more of the respondents in order to make a final determination of the top rankings. If the County elects to conduct oral interviews or presentations, selected firms will be notified. All such presentations or interviews shall be open to the public.

County Staff may consider any evidence available regarding financial, technical, other qualifications and abilities of a respondent, including past performance (experience) with the County prior to recommending approval of award to the St. Johns County Board of County Commissioners.

The St. Johns County Board of County Commissioners reserves the right to reject any or all proposals, waive minor formalities or award to/negotiate with the firm whose proposal best serves the interest of the County.

**G. Evaluation Criteria:**

It is the intention of St. Johns County to evaluate, and rank the respondents that submit RFP Packages from highest to lowest utilizing the evaluation criteria listed below.

Evaluation of the responses to this RFP will comply with the specific criteria as follows:

<u>Evaluation Criteria:</u>	<u>Maximum Points Per Evaluator:</u>
A. Ability of Personnel	20
B. Experience	20
C. Ability to Furnish the Required Services	30
D. Fee Quotation	30
<b>Total Maximum Points Possible: 100</b>	

**H. Contract Award:**

Recommendation shall be made to the Board of County Commissioners by County Staff to enter into negotiations with the highest ranked firm with the intention of coming to agreement over terms, conditions, and pricing in order to award a Contract for the services described herein.

**I. Contract Performance:**

At any point in time during the term of the Contract with the awarded Consultant, County Staff may review records of performance to ensure that the Contractor is continuing to provide sufficient financial support, equipment and organization as prescribed herein. The County may place said contract on probationary status and implement termination procedures if the County determines that a Contractor no longer possesses the financial support, equipment and organization which would have been necessary during the RFP evaluation period in order to comply with this demonstration of competency section.

**PART III: GENERAL REQUIREMENTS**

**A. Background:**

St. Johns County, Florida (County) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2016 through September 30, 2020 (5 years), with the option of auditing its financial statements for two (2) one-year renewal periods for the subsequent fiscal years. The audits shall be performed in accordance with:

- a) **Auditing Standards** - generally accepted in the United States, the standards set forth for financial audits in the U.S. General Accounting Office’s (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 and the U.S Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations
- b) **Financial Audits** - as defined by section 11.45 (1)(c), Florida Statutes, Rules of the Auditor General, and regulations of the Florida Department of Banking and Finance.
- c) **Annual Financial Report Requirements** – for political subdivisions, as defined by section 218.39, Florida Statutes and Rules of the Auditor General, Chapter 10.550 (Local Governmental Entity Audits).

**Government Profile:** The County is a political subdivision of the State of Florida established in 1821. The County is organized under Article III of the Constitution of the State of Florida that empowers the creation of political subdivisions of the State. It is governed by an elected Board, which derives its authority by Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers that are legally separate entities: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The Constitutional Officers maintain separate accounting records and budgets.

For the purpose of this engagement the financial reporting entity includes the County (the primary government), the five (5) elected Constitutional Officers, and its component units as required by accounting principles generally accepted in the United States.

The component units discussed below are included in the County's reporting entity either because of the significance of the operational relationship or the County is financially accountable for the component unit.

Blended Component Units, although legally separate entities, are in substance part of the government's operations and so data from these units are combined with data of the primary government and therefore are included within the scope of this audit.

#### 1. Blended Component Units

The St. Johns County Community Redevelopment Agency, Anastasia Sanitary District, Elkton Drainage District, Ponte Vedra Zoning and Adjustment Board, and the Vilano Street Lighting District, are blended component units of the County. These component units are included in the County's reporting entity because each meets all of the specific criteria listed above for financial accountability.

The Anastasia Sanitary District is a legislatively created body of local government. In 1992, its assets and liabilities were transferred to the Board by a subsequent act of the State legislature. There has been no activity for the Anastasia Sanitary District since that date, but the Anastasia Sanitary District maintains its legal existence.

The Property Appraiser, Sheriff and Supervisor of Elections are budget officers funded by the Board. The Clerk and the Tax Collector act as fee officers in all or part of their operations. This means that these operations are funded by fees collected by the Officer and are not funded by the Board. The Clerk's duties as Clerk to the Board and Clerk of the Circuit Court are budgeted functions fully funded by the Board; the Clerk's duties as Clerk of the Circuit Court are funded by fees collected by that office. Transfers to budgeted Constitutional Officers are reported as operating transfers in the financial statements of the Constitutional Officers.

#### 2. Discretely Presented Component Units

The County currently includes three discretely presented component units.

The St. Johns County Housing Finance Authority (the "HFA") was created as a Florida public corporation in accordance with Florida Housing Finance Authority Law, Part IV of Chapter 159, Florida Statutes (1979), following the adoption of an approving ordinance (No. 80-7, dated February 26, 1980) by the Board of County Commissioners of St. Johns County, Florida.

The St. Johns County Industrial Development Authority (the "IDA") was created as a Florida public corporation in accordance with Florida Finance Authority Law, Part III of Chapter 159, Florida Statutes (1979), following the adoption of an approving ordinance (No. 80-9, dated January 22, 1980) by the Board of County Commissioners of St. Johns County, Florida.

The St. Johns County Educational Facilities Authority (the "EDA") was reactivated as a Florida public corporation in accordance with section 243.21, Florida Statutes, following the adoption of an approving resolution No. 2011-133 dated May 17, 2011 by the Board of County Commissioners of St. Johns County Florida.

Additionally, the Discretely Presented Component Units, although legally separate from the government, are included within the scope of services covered by this RFP and will involve separately issued financial statements.

The County has determined that the following organizations do not meet the criteria for inclusion in this reporting entity:

- St. Johns County School District
- Anastasia Mosquito Control District
- St. Augustine Airport Authority
- St. Johns River Water Management District

The Clerk of Courts Finance department prepares the CAFR. Interim audit work is usually done in August. The audit engagement is generally started the week prior to Thanksgiving and completed by Christmas. The Finance department goal is to complete and publish the CAFR by the end of March. Presentation to the Board for their acceptance is usually 30 to 45 days after completion. The last 3 fiscal year audit fee's have been: FY 2013 - \$202,500; FY 2014 - \$206,500; FY 2015 - \$210,500. The County does not have "a local preference policy".

Further information regarding government structure, government size, fund structure and basis of accounting, financial policies, and description of pension plans, involvement in Federal and state assistance programs, and the scope of the internal audit function can be found in the St. Johns County, Florida Comprehensive Annual Financial Report for the year ended September 30, 2014 at the following website: <http://www.clk.co.st-johns.fl.us> (under Financial Section, Annual Financial Report).

The independent accounting firm of Carr, Riggs & Ingram, LLC audited the County's financial statements for the year ending September 30, 2014 and can be contacted for prior audit information.

## **B. Scope of Work:**

### **Auditing Services**

The scope of auditing services to be provided to the County is as follows:

- a) Expressing an opinion on the fair representation of its Government Wide and Fund Financial statements and schedules, which are prepared for inclusion in the County Comprehensive Annual Financial Report (CAFR), in conformity with accounting principles generally accepted in the United States for the Board and County Agencies as defined in Section 11.45(1)(b), Florida Statutes. The firm is not required to audit the Management Discussion and Analysis (MD&A) or the supporting schedules contained in the comprehensive annual financial report. However, the firm is to provide an "in-relation-to" report on these supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements and the combining and individual fund financial statements and schedules. The firm is not required to audit the statistical section of the report.
- b) Issuing audit reports as required by Section 11.45, Florida Statutes, and 10.550, Rules of the Auditor General following the completion of the audit of the fiscal year's financial statements. Any other attestations as may be required by Florida Statutes shall also be issued. This includes, but shall not be limited to, landfill escrow, additional court costs, etc. as shown in **Attachment "B"**.
- c) Retaining all working papers and reports, at the firm's expense, for a minimum of three years, unless the firm is notified in writing by St. Johns County of the need to extend the retention period. The firm will be required to make working papers available upon request, to the following parties or their designee:
  - St. Johns County
  - U.S. General Accounting Office (GAO)
  - Parties designated by the federal or state governments or by St. Johns County as part of an audit quality review process

In addition, the firm shall respond to the reasonable inquiries of successor firms and allow successor firm to review working papers of continuing significance.

- d) Attendance, upon request, at any meeting of the Board of County Commissioners or any meeting of staff at which auditing services including the completed audit are to be discussed.
- e) Consultation, upon request, with the County Finance Director or the Director of the Office of Management and Budget concerning auditing and related accounting issues that may arise during the term of the contract period.

**Firm Requirements:** Any firm interested in serving as auditor to St. Johns County, Florida must meet the following criteria:

- a) The firm must be independent and licensed to practice in the State of Florida and must be in good standing with the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), and the Florida Board of Accountancy, a division of the Department of Business and Professional Regulation of the State of Florida at all times during the performance of the Contract.
- b) The firm's professionals must have received adequate continuing professional education, in accordance with the Florida Board of Accountancy.
- c) The firm has been the principal audit firm for at least three governmental entities, as defined in Section 11.45, Florida Statute, which issue Comprehensive Annual Financial Reports ("CAFR") and whose budget equals or exceeds \$100 million each within the last five years ending December 31, 2014.
- d) The firm must have competent technical experience in County financing transactions.
- e) The firm must have no conflict of interest with regard to any other work performed for St. Johns County.
- f) The firm must demonstrate a record of quality audit work.
- g) The firm must adhere to the instructions in this request for proposals on preparing and submitting the proposal.

**Audit Committee:** As required in Section 218.39, Florida Statutes, the County shall establish an audit committee to assist in the selection of an auditor to conduct the annual financial audit. The audit committee shall consist of each of the County officers elected pursuant to s. 1(d), Art VIII of the State Constitution, or a designee, and one member of the Board of County Commissioners or its designee.

As per Section 218.391, Florida Statutes, the audit committee is responsible for the following:

- (a) Establishing factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.
- (b) Publicly announcing requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.
- (c) Providing interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.
- (d) Evaluating proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.
- (e) Ranking and recommending in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

Once an auditing service provider has been selected, the audit committee is generally responsible for the following:

- (a) Monitoring the audit
- (b) Reviewing the financial statements prior to the completion of the audit
- (c) Reviewing the results of the audit
- (d) Evaluating management's proposed corrective action plans
- (e) Monitoring corrective action taken
- (f) Evaluating auditor performance

It is recommended by the Auditor Selection Taskforce, established by the Auditor General, that the audit committee utilizes the AICPA Toolkit for measuring auditor performance. The Toolkit assists the audit committee to measure performance relating to meeting deadlines, compliance with provisions of the audit contract, competence and cooperativeness of the audit staff, thoroughness and reasonableness of the audit adjustments, findings, and recommendations.

**C. Sub-Contractors:**

If the Contractor elects to sub-contract with any firm, for any portion of the work, the Contractor shall be responsible for all work performed by any sub-contract and the Contractor shall not be relieved of any obligations under this Contract.

Each Respondent shall submit a list of proposed sub-contractors to be used if awarded the contract. Each Respondent must provide a list of Sub-Contractors, under Section 3: Ability of Personnel, and attach a copy of any and all licenses and certificates for each sub-contractor listed and submit with each copy of the RFP Package. If no sub-contractors are proposed, so state there on.

At any time, the County may, at its discretion, require any Respondent to submit all relevant data required to establish to the satisfaction of the County, the reliability and responsibility of the proposed sub-contractors to furnish and perform the work proposed.

Prior to the award of the Contract, the County will notify the Respondent in writing if the County, after due investigation, has reasonable and substantial objection to any person or organization proposed as a sub-contract. The Respondent then may, at his option, withdraw his RFP Package, or submit an acceptable substitute at no increase in price. If the Respondent fails to submit an acceptable substitute within seven (7) days of the original notification, the County then may disqualify the Respondent, at no cost to the County.

The County reserves the right to disqualify any Consultant, Contractor, Sub-Contractor, Vendor, or material supplier due to previously documented project problems, either with performance or quality.

Sub-contractors and other persons and organizations proposed by the Respondent and accepted by the County, must be used on the work for which they were proposed and accepted and shall not be changed except with the written approval of the County.

**PART IV: CONTRACT REQUIREMENTS**

**A. Insurance Requirements:**

The CONTRACTOR shall not commence work under this Contract until he/she has obtained all insurance required under this section and such insurance has been approved by the COUNTY. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida. The CONTRACTOR shall furnish proof of Insurance to the COUNTY prior to the commencement of operations. The Certificate(s) shall clearly indicate the CONTRACTOR has obtained insurance of the type, amount, and classification as required by contract and that no material change or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the COUNTY. Certificates shall specifically include the COUNTY as Additional Insured for all lines of coverage except Workers' Compensation and Professional Liability. A copy of the endorsement must accompany the certificate. Compliance with the foregoing requirements shall not relieve the CONTRACTOR of its liability and obligations under this Contract.

Certificate Holder Address: St. Johns County, a political subdivision of the State of Florida  
500 San Sebastian View  
St. Augustine, FL 32084

**1) Standard Contract for Service: \$500,000 or less with no unusual hazards**

The CONTRACTOR shall maintain during the life of this Contract, Comprehensive General Liability Insurance with minimum limits of \$1,000,000 per occurrence, \$2,000,000 aggregate, to protect the CONTRACTOR from claims for damages for bodily injury, including wrongful death, as well as from claims of property damages which may arise from any operations under this contract, whether such operations be by the CONTRACTOR or by anyone directly employed by or contracting with the CONTRACTOR.

The CONTRACTOR shall maintain during the life of the contract, Professional Liability or Errors and Omissions Insurance with minimum limits of \$1,000,000, if applicable.

The CONTRACTOR shall maintain during the life of this Contract, Comprehensive Automobile Liability Insurance with minimum limits of \$300,000 combined single limit for bodily injury and property damage liability to protect the CONTRACTOR from claims for damages for bodily injury, including the ownership, use, or maintenance of owned and

non-owned automobiles, including rented/hired automobiles whether such operations be by the CONTRACTOR or by anyone directly or indirectly employed by a CONTRACTOR.

The CONTRACTOR shall maintain during the life of this Contract, adequate Workers' Compensation Insurance in at least such amounts as are required by the law for all of its employees per Florida Statute 440.02.

In the event of unusual circumstances, the County Administrator or his designee may adjust these insurance requirements.

**2) Major Contract for Service: \$500,000 or more with unusual or high hazards**

The CONTRACTOR shall maintain during the life of this Contract, Comprehensive General Liability Insurance with minimum limits of \$1,000,000 per occurrence, \$2,000,000 aggregate to protect the CONTRACTOR from claims for damages for bodily injury, including wrongful death, as well as from claims of property damages which may arise from any operations under this Contract, whether such operations be by the CONTRACTOR or by anyone directly employed by or contracting with the CONTRACTOR.

The CONTRACTOR shall maintain during the life of the contract, Professional Liability or Errors and Omissions Insurance with minimum limits of \$1,000,000, if applicable.

The CONTRACTOR shall maintain during the life of this Contract, Comprehensive Automobile Liability Insurance with minimum limits of \$2,000,000 combined single limit for bodily injury and property damage liability to protect the CONTRACTOR from claims for damages for bodily injury, including the ownership, use, or maintenance of owned and non-owned automobiles, including rented/hired automobiles whether such operations be by the CONTRACTOR or by anyone directly or indirectly employed by a CONTRACTOR.

The CONTRACTOR shall maintain Umbrella or Excess Liability Insurance covering workers compensation, commercial general liability and business auto liability with minimum limits of liability of \$1,000,000.

The CONTRACTOR shall maintain during the life of this Contract, adequate Workers' Compensation Insurance in at least such amounts as are required by the law for all of its employees per Florida Statute 440.02.

In the event of unusual circumstances, the County Administrator, or his designee, may adjust these insurance requirements.

**B. Licenses, Permits & Fees:**

The Contractor shall be responsible for obtaining and holding any and all necessary licenses, permits, certifications required to perform the work described herein throughout the duration of the Contract. Payment of any fees or fines resulting in the lack of permits, licenses or certifications shall be the sole responsibility of the Consultant.

**C. Contract Agreement & Term:**

The intent of this RFP is to select the number one ranked firm through the evaluation process and to award a contract upon successful negotiations to that firm. It is anticipated that St. Johns County will issue a professional services contract for the duration of the project.

The Contract Agreement for Auditing Services shall be on a form furnished by the County. The County currently expects to retain the auditing services of the successful bidder to audit its financial statements for the fiscal years ending September 30, 2016 through September 30, 2020 (5 years) with the option of auditing its financial statements for up to two (2) one-year renewal periods for the subsequent fiscal years ending September 30, 2021 and September 30, 2022. The County may consider extending this agreement for the two additional periods under mutually acceptable terms and conditions. However, the County is under no obligation to extend any executed contract/agreement. Moreover, it is expressly understood that the option of extension is exercisable only by the County and only upon the County's determination of satisfactory performance of any executed contract/agreement.

In the event that a Contract Agreement is attached to the RFP, such attached Contract Agreement is for discussion purposes only, and not necessarily reflective of any Contract that may be ultimately entered into by the County. In the

event that a Contract Agreement is not attached to the RFP, it is expressly understood that the Board of County Commissioner's (Board's) preference/selection of any proposal does not constitute an award of a Contract Agreement with the County. It is anticipated that subsequent to the Board's preference/selection of any Proposal, Contract Negotiations will follow between the County and the selected Respondent. It is further expressly understood that no contractual relationship exists with the County until a Contract has been executed by both the County, and the selected Respondent. The County reserves the right to delete, add to, or modify one or more components of the selected Respondent's Proposal, in order to accommodate changed or evolving circumstances that the County may have encountered, since the issuance of the RFP.

St. Johns County reserves the right to separately identify and bid as an individual project(s) or make separate purchase(s) of any services, parts, materials, supplies and/or equipment pertaining to its audio, visual, and broadcast equipment.

**D. Governing Laws & Regulations:**

It shall be the responsibility of the Contractor to be familiar and comply with any and all federal, state, and local laws, ordinances, rules and regulations relevant to the services to be performed under this Contract. The Contract Agreement shall be governed by the laws of the State of Florida and the County both as to interpretation and performance.

**E. Termination:**

Failure on the part of the Contractor to comply with any portion of the duties and obligations under the Contract Agreement shall be cause for termination. If the Contractor fails to perform any aspect of the responsibilities described herein, St. Johns County shall provide written notification stating any and all items of non-compliance. The Contractor shall then have seven (7) consecutive calendar days to correct any and all items of non-compliance. If the items of non-compliance are not corrected, or acceptable corrective action, as approved by the County, has not been taken within the seven (7) consecutive calendar days, the Contract Agreement may be terminated by St. Johns County for cause, upon giving seven (7) consecutive calendar days written notice to the Consultant.

In addition to the above, the County may terminate the Contract Agreement at any time, without cause, upon thirty (30) days written notice to the Consultant.

**F. Indemnification:**

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless St. Johns County, Florida, and employees from and against liability, claims, damages, losses and expenses, including attorney's fees, arising out of or resulting from performance of the Work, provided that such liability, claims, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or injury to or destruction to tangible property (other than the Work itself) including loss of use resulting there from, but only to the extent caused in whole or in part by negligent acts or omissions of the Consultant, a Subconsultant, or anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such liability, claim, damage, loss or expense is caused in part by a party indemnified hereunder.

**In claims against any person or entity indemnified under this Paragraph by an employee of the Consultant, a Subconsultant, any one directly or indirectly employed by them or anyone for whose acts they may be liable, the indemnification obligation under this Paragraph shall not be limited by a limitation on amount or type of damages, compensation or benefits payable by or for the Contractor or a Sub-Contractor under workers' compensation acts, disability benefits acts or other employee benefit acts.**

**G. Trade Secrets:**

To invoke the provision of Florida Statute 624.4213, Trade Secrets, or other applicable law, the requesting firm must mark each page of such document or specific portion of a document claimed to be a trade secret must be clearly marked as "trade secret." All material marked as a trade secret must be separated from all non-trade secret material, such as being submitted in a separate envelope clearly marked as "trade secret." If the office or department receives a public records request for a document or information that is marked and certified as a trade secret, the office or department shall promptly notify the person that certified the document as a trade secret.

To invoke the provisions of Florida Statute 812.081, Trade Secrets, or other applicable law, the requesting firm must complete an Affidavit for Trade Secret Confidentiality, signed by an officer of the company, and submit the affidavit with the information classified as "Trade Secret" with other proposal documents. The affidavit must reference the applicable law or laws under which trade secret status is to be granted.

**H. Public Records:**

In accordance with Chapter 119 of the Florida Statutes (Public Records Law) and except as may be provided by other applicable State and Federal Law, all proposers should be aware that Request for Proposals and the responses thereto are in the public domain. However, the proposers are requested to identify specifically any information contained in their proposals which they consider confidential and/or proprietary and which they believe to be exempt from disclosure, citing specifically the applicable exempting law.

**I. Use of County Logo:**

Pursuant to, and consistent with, County Ordinance 92-2 and County Administrative Policy 101.3, the Contractor may not manufacture, use, display, or otherwise use any facsimile or reproduction of the County Seal/Logo without express written approval of the Board of County Commissioners of St. Johns County, Florida.

**PART V: REQUEST FOR PROPOSALS SUBMITTAL REQUIREMENTS**

**A. Respondent Responsibilities:**

Respondents are responsible for any and all costs associated with developing and submitting an RFP Package in response to this Request for Proposal. Respondents are also solely responsible for any and all costs associated with interviews and/or presentations requested by the County. It is expressly understood, no Respondent may seek or claim any award and/or reimbursement from the County for any expenses, costs, and/or fees (including attorneys' fees) borne by any Respondent, during the entire RFP process. Such expenses, costs, and/or fees (including attorneys' fees) are the sole responsibility of the Respondent.

All RFP Packages received in response to this Request for Proposal shall become the property of St. Johns County and will not be returned. In the event of contract award, all documentation produced as part of the contract will become the exclusive property of St. Johns County.

By submitting an RFP Package, each Respondent certifies that the proposer has fully read and understands any and all instructions in the Request for Proposal, and has full knowledge of the scope, nature, and quality of work to be performed. All RFP Packages submitted shall be binding for one hundred twenty (120) consecutive calendar days following the submittal due date.

**B. RFP Package Submittal Format:**

The RFP Package format must sufficiently address and demonstrate all required components, and follow the order of sections described below. The aim of the required format is to simplify the preparation and evaluation of the RFP Packages.

All RFP Packages must include the following components:

<u>Section</u>	<u>Topic</u>
1	RFP Qualification Cover Page
2	Cover Letter
3	Ability of Personnel
4	Experience
5	Ability to Furnish the Required Services
6	Fee Quotation
7	Administrative Information

**C. RFP Package Components:**

All of the components outlined below must be included with each copy of the RFP Package and submitted as follows: one (1) original and one (1) electronic disc OR one (1) USB flash drive containing one (1) PDF of the original documents on 8 1/2" X 11" pages, numbered, 1 inch margins, typewritten with Times New Roman style and 12 size font. Additionally, all headings, sections and sub-sections shall be identified appropriately. All documentation shall be exact order and format as shown below. No exceptions to this format will be accepted.

**Respondents shall not include the St. Johns County Seal/Logo in any part of their submitted package.** Should a package be submitted with the County's seal/logo included, the County reserves the right to find the submitting firm non-responsive to the requirements stated herein, which may result in the respondent being removed from consideration for award of a contract under this RFP.

In order to insure a uniform review process and to obtain the maximum degree of comparability, it is required that proposals be organized in the manner specified as follows:

### **Section 1: RFP Qualification Cover Page (Complete and Submit)**

#### **Section 2: Cover Letter**

Provide a cover letter, not exceeding two pages, which is signed by an officer of the firm who is responsible for committing the firm's resources. Include the original signed cover letter with the original proposal and a copy of the cover letter with each copy of the proposal. The cover letter should provide the following:

- Respondent's name, primary contact name, business address, phone number, fax number and e-mail address;
- Name and title of the individual with responsibility for the response and to whom matters regarding this RFP should be directed;
- A brief statement of the respondent's understanding of the services required and qualifications to provide auditing services;
- A brief company background statement to include, but not limited to, years in business, corporate structure, professional affiliations, and capability of meeting deadlines;
- Such other information as the respondent deems appropriate;
- Status of any disciplinary actions undertaken against the firm at a Federal or State level. If such action has been undertaken, the current status of the action must be provided. According to Section 455.225, Florida Statutes, complaints against certified public accountants are subject to a probable cause determination prior to a disciplinary action.

#### **Section 3: Ability of Personnel**

In this section, respondent shall provide documentation to fully demonstrate the qualification, experience, education, and abilities of any and all personnel that shall be performing work under this contract, including sub-contractors, if applicable.

- a) A statement that the firm is independent and licensed to practice in the State of Florida and in good standing with the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), and the Florida Board of Accountancy, a division of the Department of Business and Professional Regulation of the State of Florida.
- b) A description of the firm's expertise in governmental auditing and comments on any participation in professional associations.
- c) Identification of the partner who will be in charge of the audit and other partners and managers who will be assigned to the audit accompanied by resumes describing their roles and experience and including associated State of Florida Certified Public Accountant license numbers.
- d) A description of the qualifications of other staff who will be assigned to the audit and a positive statement that the auditors assigned have met and will continue to meet professional education requirements of the Florida Board of Accountancy or, as appropriate, Government Auditing Standards.
- e) A description of the firm's participation in an external quality control review program. A summary of the results of the most recent peer review, including the date of the review and whether government audits were part of the review, should be included.
- f) Demonstration that the firm has competent technical experience in County financing transactions.

Provide copies of the following, if applicable:

- Proper and valid licensing to conduct business in the State of Florida
- Current Applicable Department of Professional Regulation License(s)
- Current Applicable Certification(s)
- Include a list of Sub-Contractors with credentials and related experience

#### **Section 4: Experience**

In this section, respondent shall provide documentation to fully demonstrate that it has been the principal audit firm for at least three governmental entities, as defined in Section 11.45, Florida Statute, which issue Comprehensive Annual Financial Reports ("CAFR") and whose budget equal or exceed \$100 million each within the last five years ending December 31, 2010 and provide:

- a) A list of the firm's present governmental audit clients, a description of the types of services performed and the number of years serving each client.
- b) A list of at least three recent (within the five years ended December 31, 2010) reviews of official statement debt offerings.
- c) A description of the current and historical experience of the firm and its subcontractors that is relevant to completing the audit.
- d) Mention of experience with specific state and Federal grant programs.
- e) Mention of experience with water/waste water or other utility accounting.
- f) References of five (5) entities for which the firm has recently performed financial audits (including at least three (3) governmental entities as specified under the RFP section, "**Part III: General Requirements, B. Scope of Work, Firm Requirements, item (c)**") including contact name, address, and telephone number.

#### **Section 5: Ability to Furnish the Required Services**

In this section, respondent must include a detailed work plan that addresses approach and method of how work on the project will be performed. The objective of the work plan is to demonstrate the firm's ability to logically plan and complete the project, and the firm's ability to successfully deliver any periodic progress reports, final reports, and presentations to the County. In developing the work plan, reference should be made to such sources of information as the County's financial statements, budget and related materials, organizational charts, manuals, programs, and financial and other management information systems.

Firms will be required to provide the following information on their audit approach:

- a) A description of the firm's structure, size (number of personnel), size of auditing staff, and complete range of services.
- b) Proposed segmentation of the engagement and explanation of audit approach including evaluation of risk.
- c) Staff levels estimated to be assigned to each proposed segment of the engagement, including estimated hours of staff time at each level that will be devoted to each segment. Specifically include the estimated amount of partner and manager time expected in the field. If the proposed engagement is a joint venture, provide all information by firm and specific staff that will be onsite for fieldwork.
- d) The firm's current and projected workloads demonstrating the availability of the time, focus and available personnel necessary to conduct this engagement to the satisfaction of the County.
- e) Demonstration that the firm's location is conducive to active participation by the principals and provides reasonable access to the firm by County officials.
- f) Sample size approach and the extent to which statistical sampling is to be used in the engagement.
- g) Extent and type of EDP software to be utilized in the engagement.
- h) Sample audit request list of items required from the County including level of fund detail (e.g., fund files with Financial Statements, lead sheets, etc.)
- i) Type and extent of analytical procedures to be used in the engagement.
- j) Approach to be taken to gain and document an understanding of the County's internal controls.
- k) Approach to be taken in determining laws and regulation that will be subject to audit test work.
- l) Approach to be taken in drawing audit samples for purposes of tests of compliance.
- m) Level of interim work, in detail, to be performed to mitigate year-end fieldwork.
- n) Approximate time schedule including key task deadlines for completing the annual financial audit.
- o) Description of the development of the audit plans and the areas that will require special attention.
- p) Description of its approach and expertise in preparing management letters.
- q) Description of anticipated governmental auditing and accounting changes to include GASB statements and/or areas of concern, the firm's approach to communicating and addressing these issues, and any specific actions required.

#### **Section 6: Fee Quotation**

In this section, each respondent shall complete a fee quotation in accordance with **Attachment "A"**.

#### **Section 7: Administrative Information**

Please include the following:

- Proof of Liability Insurance and its limits
- Drug Free Work Place Form (Complete and Submit)
- RFP Affidavit (Complete and submit)
- RFP Affidavit of Solvency (Complete and Submit)
- Conflict of Interest Disclosure Form
- Acknowledged Addenda

**PART VI: EVALUATION CRITERIA AND SCORE SHEET EXAMPLE**

Purchasing Department  
St. Johns County Board of County Commissioners  
Definitions of Evaluation Criteria

**A. Ability of Personnel (0 to 20 Points)** - St. Johns County requires that each firm responding to this request for auditor qualifications confirm the ability of its personnel. *This will be graded on a 0 – 20 scale.*

**B. Experience (0 to 20 Points)** - St. Johns County requires that each firm responding to this request for auditor qualifications identify its qualifications as they relate to the entire contents of this request for proposals. *This will be graded on a 0 – 20 scale.*

**C. Ability to Furnish the Required Services (0-30 points)** – *This will be graded on a 0 – 30 scale.*

**D. Total Fee Quotation (Score) (0 - 30 points)** - Price is included as one of the evaluation criteria; the lowest priced proposal should receive the maximum weighted score for the price criteria. The other proposals should receive a percentage of the weighted score based on the percentage differential between the lowest proposal and the other proposals in accordance with the following example:

<b>Firm</b>	<b>Proposed Price</b>	<b>Percentage</b>	<b>By</b>	<b>Weight</b>	<b>Equals</b>	<b>Weighted Score***</b>
A	\$20,000	100	X	30	=	30
B	\$25,000	80*	X	30	=	24
C	\$28,000	71**	X	30	=	21

\* Firm B's percentage is  $\$20,000 \div \$25,000 = 80\%$

\*\* Firm C's percentage is  $\$20,000 \div \$28,000 = 71\%$

\*\*\* Weighted Score shall be rounded to nearest whole number

*The proposal should include fees and costs for services rendered. The price evaluation and calculation may be revised to conform to the needs for each individual RFP selection. This will be graded on a 0 – 30 scale.*



**PART VII:- ATTACHMENTS/FORMS**

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**COVER PAGE**

**SUBMIT ONE (1) ORIGINAL AND FIVE (5) COPIES TO:**

**PURCHASING DEPARTMENT  
ST. JOHNS COUNTY  
500 SAN SEBASTIAN VIEW  
ST. AUGUSTINE FLORIDA 32084  
ATTN: Karen Fullerton, Procurement Supervisor**

**COMPANY NAME:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**Company Name:** \_\_\_\_\_

**St. Johns County Board of County Commissioners  
Drug-Free Workplace Form**

The undersigned firm, in accordance with Florida Statute 287.087 hereby certifies that

\_\_\_\_\_ does:  
Name of Firm

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the danger of drug abuse in the workplace, the business' policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, employee assistance programs and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the contractual services that are described in St. Johns County's request for proposals to provide bond underwriter services a copy of the statement specified in paragraph 1.
4. In the statement specified in paragraph 1, notify the employees that, as a condition of working on the contractual services described in paragraph 3, 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 Florida Statute 893, as amended, 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 or plea.
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. Consistent with applicable provisions with State or Federal law, rule, or regulation, make a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1 through 5.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**AFFIDAVIT**

TO: ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS  
ST. AUGUSTINE, FLORIDA

At the time the proposal is submitted, the Respondent shall attach to his proposal a sworn statement.

The sworn statement shall be an affidavit in the following form, executed by an officer of the firm, association or corporation submitting the proposal and shall be sworn to before a person who is authorized by law to administer oaths.

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_. Before me, the undersigned authority, personally appeared \_\_\_\_\_ who, being duly sworn, deposes and says he is \_\_\_\_\_ (Title) of \_\_\_\_\_ (Firm) the respondent submitting the attached proposal for the services covered by the RFP documents for RFP No: 16-45 AUDITING SERVICES.

The affiant further states that no more than one proposal for the above referenced project will be submitted from the individual, his firm or corporation under the same or different name and that such respondent has no financial interest in the firm of another respondent for the same work, that neither he, his firm, association nor corporation has either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this firm's proposal on the above described project. Furthermore, neither the firm nor any of its officers are debarred from participating in public contract lettings in any other state.

\_\_\_\_\_  
(Proposer)

By \_\_\_\_\_

\_\_\_\_\_  
(Title)

STATE OF \_\_\_\_\_ )

COUNTY OF \_\_\_\_\_ )

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ who personally appeared before me at the time of notarization, and who is personally known to me or who has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public

My commission expires:  
\_\_\_\_\_

**VENDOR ON ALL COUNTY PROJECTS MUST EXECUTE AND ATTACH THIS AFFIDAVIT TO EACH PROPOSAL.**

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**AFFIDAVIT OF SOLVENCY**

PERTAINING TO THE SOLVENCY OF {insert entity name}, being of lawful age and being duly sworn I, {insert affiant name}, as {insert position or title} (ex. CEO, officer, president, duly authorized representative, etc.) hereby certify under penalty of perjury that:

1. I have reviewed and am familiar with the financial status of above stated entity.
2. The above stated entity possesses adequate capital in relation to its business operations or any contemplated or undertaken transaction to timely pay its debts and liabilities (including, but not limited to, unliquidated liabilities, unmatured liabilities and contingent liabilities) as they become absolute and due.
3. The above stated entity has not, nor intends to, incur any debts and/or liabilities beyond its ability to timely pay such debts and/or liabilities as they become due.
4. I fully understand failure to make truthful disclosure of any fact or item of information contained herein may result in denial of the application, revocation of the Certificate of Public Necessity if granted and/or other action authorized by law.

The undersigned has executed this Affidavit of Solvency, in his/her capacity as a duly authorized representative of the above stated entity, and not individually, as of this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Signature of Affiant

STATE OF \_\_\_\_\_)

COUNTY OF \_\_\_\_\_)

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ who personally appeared before me at the time of notarization, and who is personally known to me or who has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public

My commission expires:  
\_\_\_\_\_

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**St. Johns County Board of County Commissioners  
Conflict of Interest Disclosure Form**

Project (RFQ, RFP, BID) Number/Description: \_\_\_\_\_

The term "conflict of interest" refers to situations in which financial or other considerations may adversely affect, or have the appearance of adversely affecting a consultant's/contractor's professional judgment in completing work for the benefit of St. Johns County ("County"). The bias such conflicts could conceivably impart may inappropriately affect the goals, processes, methods of analysis or outcomes desired by the County.

Consultants/Contractors are expected to safeguard their ability to make objective, fair, and impartial decisions when performing work for the benefit of the County. Consultants/Contractors, therefore must there avoid situations in which financial or other considerations may adversely affect, or have the appearance of adversely affecting the consultant's/contractor's professional judgement when completing work for the benefit of the County.

The mere appearance of a conflict may be as serious and potentially damaging as an actual distortion of goals, processes, methods of analysis or outcomes. Reports of conflicts based upon appearances can undermine public trust in ways that may not be adequately restored even when the mitigating facts of a situation are brought to light. Apparent conflicts, therefore, should be disclosed and evaluated with the same vigor as actual conflicts.

It is expressly understood that failure to disclose conflicts of interest as described herein may result in immediate disqualification from evaluation or immediate termination from work for the County.

---

Please check the appropriate statement:

- I hereby attest that the undersigned Respondent has no actual or potential conflict of interest due to any other clients, contracts, or property interests for completing work on the above referenced project.
- The undersigned Respondent, by attachment to this form, submits information which may be a potential conflict of rest due to other clients, contracts or property interests for completing work on the above referenced project.

Legal Name of Respondent: \_\_\_\_\_

Authorized Representative(s) : \_\_\_\_\_

Signature	Print Name/Title
_____ Signature	_____ Print Name/Title

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**ATTACHMENT "A"**

**FEE QUOTATION**

**A. Total All-inclusive Maximum Price** – Provide a total all-inclusive maximum price relative to performing the FY 2016 audit and annual increases of the audits for each of the four successive years of the contract and each of the two (2) one-year renewals for subsequent fiscal years for which there exists an option to renew if accepted at that time by the St. Johns County Board of County Commissioners. The total all-inclusive maximum price shall include all direct and indirect costs including all out-of-pocket expenses. The audit engagement consists of all the following:

1. Annual Financial Statement of Audit of the general-purpose financial statements and individual fund financial statements for the Comprehensive Annual Financial Report (CAFR).
2. Federal Single Audit Act Audit
3. Florida Single Audit Act Audit

Provide a complete breakdown of the price reflection staff level, rate per hour, number of hours, and total hours.

**B. Rates for Other Professional Services** – If it should become necessary for the County to request the firm to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon approval from the County Finance Director or the Office of Management and Budget Director with the concurrence of the County Administrator.

The County may from time to time request other professional services not related to the audit, such as special reports, official statements, bond covenant compliance, bond issues, rate studies, etc. In the event the County requests such other professional services, the firm shall provide a written description of the services that can be provided and the related products and a written estimate of the cost for those services. Work for the additional services shall commence only upon approval of the County Finance Director or the Office of Management and Budget Director with the concurrence of the County Administrator.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging, and subsistence) will be reimbursed at the rates used by the County for its employees. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, if the proposal is a joint venture, the County reserves the right to designate which firm is best suited to perform the specific tasks.

Provide a schedule of the staff level and range of rates for each for other professional services.

**C. Manner of Payment** – Progress payments will be made on the basis of hours of work completed during the course of the engagement, hourly rates, and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billings shall cover the period of not less than a calendar month. The County reserves the right to inspect the firm's records that support their billings.

In no event will the County pay more than the all-inclusive maximum price unless otherwise negotiated. Any billing related to item B above would be billed separately from the audit billings. The scope of the audit may only be broadened with the consent of the government and request that the proposers indicate how the fee for additional work would be determined.

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**ATTACHMENT "B"**

**Required St. Johns County Report Listing**

- St. Johns County Comprehensive Annual Financial Report
- Constitutional Officer Reports:
  - Clerk of the Circuit Court
  - Sheriff
  - Property Appraiser
  - Tax Collector
  - Supervisor of Elections
- Housing Finance Authority Report
- Industrial Development Authority Report
- Educational Facilities Authority Report
- Federal and State Single Audit Reports (Including U.S. Census Bureau Form SF-SAC)
- Additional Court Costs Attestation
- Landfill Responsibility Attestation
- Florida State Department of Financial Services Form DBF-AA-401
- Conflict Council Attestation
- Additional Elements Required by the Rules of the Auditor General for the Clerk of the Circuit Court
  - Internal Control Over Financial Reporting Attestation
  - Compliance with Section 218.415, F. S. Attestation
  - Compliance with Section 28.35 and 28.36, F.S. Attestation
  - Compliance with Section 61.181, F.S. Attestation

**PART VIII: OPTIONAL CHECKLIST**

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**


<b>SECTION</b>	<b>ATTACHMENT NAME</b>	<b>CHECK BOX</b>	<b>ST. JOHNS COUNTY USE</b>
<b>Section 1</b>	RFP Qualification Cover Page		
<b>Section 2</b>	Cover Letter		
<b>Section 3</b>	Ability of Personnel		
	Proper and Valid Licensing for conducting business in State of FL		
	Current Applicable Department of Regulation License(s)		
	Current Applicable Certification(s)		
	List of Sub-Contractors with credentials & related experience		
<b>Section 4</b>	Experience		
<b>Section 5</b>	Ability to Furnish the Required Services		
<b>Section 6</b>	Fee Quotation		
<b>Section 7</b>	Administrative Information (include the following):		
	Proof of Liability Insurance and Limits		
	Drug Free Work Place Form		
	RFP Affidavit		
	RFP Affidavit of Solvency		
	Conflict of Interest Disclosure Form		
	Attachment "A" Fee Quotation		
	Attachment "B" Required St. Johns County Report Listing		
	Acknowledged Addenda		

**PART IX: SEALED RFP MAILING LABEL**

**REQUEST FOR PROPOSALS (RFP) NO: 16-45  
AUDITING SERVICES**

**Cut along the outer border and affix this label  
to your sealed bid envelope to identify it as a  
"Sealed RFP"**

<b>SEALED RFP • DO NOT OPEN</b>	
SEALED RFP NO.:	<b>RFP 16-45</b>
RFP TITLE:	<b>AUDITING SERVICES</b>
DUE DATE/TIME:	<b>By 4:00PM – May 19, 2016</b>
SUBMITTED BY:	Company Name
	Company Address
	Company Address
DELIVER TO:	St. Johns County Purchasing Dept. ATTN: Karen Fullerton 500 San Sebastian View St St. Augustine FL 32084



**END OF DOCUMENT**



## St. Johns County Board of County Commissioners

Purchasing Division

May 12, 2016

### ADDENDUM #1

**To:** Prospective Bidders  
**From:** St. Johns County Purchasing Department  
**Subject:** RFP No. 16-45 Auditing Services

This Addendum #1 is issued for further bidder's information and is hereby incorporated into the bid documents. Each bidder will ascertain before submitting a proposal that he/she has received all Addenda.

**Please return an original copy of this signed Addendum with proposal to the St. Johns County Purchasing Department, Karen Fullerton, Procurement Supervisor; 500 San Sebastian View; St. Augustine FL 32084.**

#### Questions:

1. What was the reason the County did not exercise the two year renewal option to extend the contract with its current auditors.

*The previous contract was for three years with a three year renewal option. The County did exercise all three year renewal options to extend the contract.*

2. When going through the auditor selection process, what are the most important attributes you are looking for and what was the primary reason for the selection of the current auditors?
  - a. What qualifications/characteristics did the County appreciate the most about their "current" auditors or look for in the future auditors?
  - b. For what areas does the County see as an opportunity for improvement for future audit engagements?

*The current RFP is designed to emphasize the most important qualifications. Responsiveness and ability to work with the client on areas of potential problems or opportunities is also highly valued. Improvement could always occur in more proactive areas such as educating the client on new GASB developments or potential areas for operational or strategic improvement.*

3. What was the typical audit engagement time line, duration and staffing levels (e.g., number and level, such as Partner, Manager, Senior, Staff, etc.) for the fiscal year 2015 engagement, specifically for,

a. Interim fieldwork prior to fiscal year end, if applicable?

*Typically it is August.*

b. "Final" or substantive fieldwork subsequent to fiscal year end?

*Typically it is the week before Thanksgiving to just before Christmas.*

c. Approximately how many hours were auditors "in the field"?

*Number of hours for the entire audit engagement (i.e., not just fieldwork) is anticipated to be around 2,300 +/- 10%. Partners and Managers normally may contribute up to 30% of the total hours.*

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

*Typically it will be available for the November-December fieldwork.*

5. Did the County engage their previous or other independent accountants to perform additional services and, if so, what was the nature of such services and what were the fees paid for those services?

*Yes, various responses to bond related documentation including add bonds testing and coverage related testing, each typically \$5,000 or less.*

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

*In the past, this has ranged to twenty (20) auditor-generated journal entries.*

7. Are there any other major transactions/activities planned that may affect the fiscal year ending 2016 or subsequent years' engagements, e.g., planned major capital projects, IT/system implementations, Bond issuances, etc.?

*Bond issuances are always possible, although currently the County expects to utilize more conventional bank loans, State Revolving Loan Funds (SRF), and short-term Commercial Paper in financing necessary capital projects.*

8. Is a copy of the issued fiscal year 2015 CAFR and single audit report available?

*No, anticipation is that it will not be available until June 2016.*

9. May we obtain a copy of the most recent Independent Auditor's Management Letter in accordance with the Rules of the Auditor General?

*Yes, it is on the Clerk of Courts website in the "Single Audit/Management Letter" section of the CAFR.*

10. How much did the County pay for audit fees for the CAFR and Single audits for the past five fiscal years?

*FY 2015 \$210,500; FY 2014 \$206,500; FY 2013 \$202,500; FY 2012 \$198,500; FY 2011 \$232,500.*

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

*In 2016 additional requirements added by the Florida Auditor General relative to E911 funds and Clerk of Courts Alimony and Child Support payments resulted in an additional fee of \$2,500 to cover the cost of additional audit procedures.*

11. What is the amount budgeted for the fiscal year end 2016 engagement?

*\$214,700 plus the \$2,500 additional fee explained just above.*

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

*The County uses the SunGard Pentamotion Financial System.*

a. Will a download of trial balance financial and budgetary information be available?

*Yes.*

13. Who are the current members of the County's Audit Committee who will serve on the selection committee?

*The County Finance Director as designee for Clerk of the Courts; Director of Management & Budget as designee for County Commission; Assistant Property Appraiser as designee for the Property Appraiser; Chief Deputy as designee for the Supervisor of Elections; Director of Financial Services as designee for the County Sheriff; and Director of Accounting as designee for the Tax Collector.*

14. In the RFP it request (1) original and (1) electronic and on the Cover Page (page 17 of the RFP) it states submit (1) Original and (5) Copies, Which is correct?

*The correct submission of documents is (1) original and (1) electronic.*

**RFP Due Date remains May 19, 2016 at 4:00 P.M.**

**Acknowledgment**

**Sincerely,**

\_\_\_\_\_  
Signature and Date

Karen Fullerton  
Procurement Supervisor

\_\_\_\_\_  
Printed Name/Title

\_\_\_\_\_  
Company Name (Print)

**END OF ADDENDUM NO. 1**