



BAY COUNTY BOARD OF COUNTY COMMISSIONERS

**PURCHASING DEPARTMENT
840 WEST 11th STREET
SUITE 2500
PANAMA CITY, FLORIDA 32401**

REQUEST FOR PROPOSALS (RFP)

PROFESSIONAL FINANCIAL AUDITING SERVICES

SUBMITTED BY:

RFP No. 21-22

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RESPONDENT INSTRUCTIONS

*Some of the instructions below may not apply to all projects.
The scope of work/specifications shall control any conflicting provisions.*

INTRODUCTION

Bay County is requesting proposals from qualified firms of certified public accountants to audit financial statements commencing with fiscal year ending September 30, 2021. These audits are to be performed in accordance with generally accepted auditing standards in addition to the following:

1. U.S. General Accounting Office's (GAO) Government Auditing Standards (2007).
2. Federal Single Audit Act of 1984 (as amended in 1996)
3. U.S. Office of Management and Budget (OMB) Title 2 CFR Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Super-Circular) and any amendments thereto.
4. Florida Single Audit Act
5. Rules of the Auditor General, Chapter 10.550 Local Government Entity Audits
6. Florida Statutes Section 218.39
7. Any other applicable rules or regulations.

QUALIFICATIONS

A firm submitting a proposal shall meet the following requirements:

1. The firm must be established as a legal entity in the State of Florida.
2. The firm must also be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
3. The firm must meet the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (the yellow book) and Laws and Rules of the Florida Board of Accountancy Chapter 455 and 475, FS Chapter 11, 218 and other applicable statutes, and Florida Administrative Code Chapter 61H1.

PROPOSAL DEADLINE/DELIVERY

SEALED PROPOSALS for RFP NO: 21-22 Professional Financial Auditing Services will be received by the BOARD OF COUNTY COMMISSIONERS OF BAY COUNTY, FLORIDA at the Purchasing Department, 840 West 11th Street, Suite 2500, Panama City, Florida 32401 up until **2:00 PM (CDT) Tuesday, April 13, 2021**. Proposals will be publicly opened immediately following the deadline. It is the sole responsibility of the Respondent to ensure that the Proposal is received on time.

Each Proposal shall be delivered to the Board of County Commissioners Purchasing Department, at 840 W. 11th Street, Suite 2500, Panama City, Florida 32401, no later than the Proposal deadline.

Special Accommodation: Any person requiring a special accommodation at a Pre-Proposal Conference or Proposal opening because of a disability should call the

Purchasing Department at (850) 248-8270 at least five (5) workdays prior to the Submittal opening. For Hearing Impaired, Dial 1-800-955-8771 (TOO), and 1-800-955-8770 (Voice).

SOLICITATION DOCUMENTS

Electronic versions of the solicitation documents are available via the Purchasing Department's Web Page <https://www.baycountyfl.gov/169/Purchasing>

- Current Solicitations
- Select Solicitation
- View Documents at bottom of screen
- Enter Company Name, Contact Name, Phone Number and Email Address
 - By registering, you will be placed on the plan-holders list for the solicitation. This list is used for communications from the County to prospective respondents.
- Links to the documents will be available in the Related Documents section

Solicitation documents, plans, blueprints, or other materials may also be obtained from the Bay County Purchasing Department, 840 West 11th Street, Suite 2500, Panama City, FL 32401.

For those projects with separate plans, blueprints, or other materials that cannot be accessed through the internet, the Purchasing Department will make a good faith effort to ensure that all registered bidders (those who have been registered as receiving a bid package) receive the documents.

POINT OF CONTACT

The County Purchasing Department will be the only point of contact for this RFP. Under no circumstances may a Respondent contact any County Commissioner, County Administrator, or County employee concerning this RFP until after award. Any such contact may result in disqualification as per Bay County Code Section 2-124.

QUESTIONS

Proposers shall submit all questions, in writing, to the Purchasing Department at Purchasing@baycountyfl.gov or FAX to (850) 248-8276. All questions shall be submitted no later than **5:00 pm (CDT) on Friday, April 2, 2021**.

ADDENDA

If any addenda are issued after the initial specifications are released, the County will post the addenda on the Bay County website at: <https://www.baycountyfl.gov/bids.aspx>

It is the responsibility of the proposer prior to submission of any proposal to check the above website or contact the Purchasing Department to verify any addenda issued. The receipt of all addenda must be acknowledged on the addenda response sheet.

PROPOSAL FORM

To receive consideration, all Proposals shall be made on the forms provided, properly executed and with all items filled out. Do not change the wording of the Proposal Form. No conditions, limitations or provisions will be attached or added to the Proposal Form by the Respondent. Alterations by erasure or interlineations must be explained or noted in the Proposal over the signature of the Respondent.

WITHDRAWAL OF PROPOSALS

Any Respondent may withdraw its Proposal, either personally or by written request, at any time prior to the scheduled time for opening Proposals. No Respondent may withdraw its Proposal for a period of 180 days after the date for opening and all Proposals shall be subject to acceptance by the County during this period.

CANCELLATION

The County may cancel this RFP, or reject in whole or in part, when it is in the best interests of the County, as determined by the Board of County Commissioners. Notice of cancellation shall be posted on the County website. The notice shall identify the solicitation, and, where appropriate, explain that an opportunity will be given to compete on any re-solicitation or any future procurement of similar items.

BASIS OF AWARD

The contract will be awarded to the responsive, responsible Respondent who ranks highest in the evaluation process based on the criteria specified in the Request for Proposals Respondent Instructions.

Neither the Notice of Award nor the execution of the required contract documents by the Contractor create any rights in the respondent. The respondent has no rights with respect to the award of the contract until a fully executed contract is signed by all required parties and all insurance policies and other required deliverables are provided and approved by the County.

RIGHT TO REJECT

In accordance with section 2-113 of the Bay County Code, the County reserves the right to:

- a. reject any or all Proposals received;
- b. select and award any portion of any or all Proposal items;
- c. waive minor informalities and irregularities in the Respondent's Proposal.

A Proposal may be rejected if it is non-responsive or does not conform to the requirements and instructions in this RFP. A Proposal may be non-responsive by reasons, including, but not limited to, failure to utilize or complete prescribed forms, conditional Proposals, incomplete Proposals, indefinite or ambiguous Proposals, failure to meet deadlines and improper and/or undated signatures. Other conditions which may cause rejection of Proposals include evidence of collusion, obvious lack of experience or expertise to perform the required work, submission of more than one Proposal for the same work from an individual, Respondent or corporation under the same or a different name, failure to

perform or meet financial obligations on previous contracts. Proposals may be rejected if not delivered on or before the date and time specified as the due date for submission of the Proposal.

EXECUTION OF AGREEMENT

The successful Firm shall, within 10 days after receipt of the Notice of Award and the contract forms or documents, sign and deliver to the County Purchasing Director all required contract documents. The awarded Firm shall also deliver the policies of insurance or insurance certificate as required. All insurance documents shall be approved by the Bay County Risk Management Office before the successful Firm may proceed with the work.

The term of the contract shall commence October 1, 2021 and continue in effect for three years. Upon mutual agreement between the County and Contractor, the Contract may be renewed for one additional three-year term under the same terms and conditions.

PRICE ESCALATION/DE-ESCALATION

No price adjustments may be allowed during the first twelve (12) months of the contract. Price increases not to exceed 5% will be considered after the first 12 months if substantiated by the producer price index. Written notice of a request for pricing changes and proof to substantiate must be submitted to the Bay County Purchasing Department at no less than 90 days prior to the anniversary date of this contract.

PAYMENTS

Payments shall be made in accordance with the Florida Prompt Payment Act, Chapter 218, Florida Statutes.

LICENSES

Consultant shall be properly licensed for the appropriate work specified in this Request for Proposals. All Respondents are requested to submit any required license(s) with their qualifications. License(s) must be effective as of the opening date and must be maintained throughout the Contract Period. Failure to be properly licensed as stated above will result in the rejection of the Proposal as nonresponsive.

PUBLIC RECORDS

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

The County is a public agency subject to Chapter 119, Florida Statutes. The awarded Contractor(s) shall comply with Florida's Public Records Law. Specifically, the awarded Contractor(s) shall:

- a. Keep and maintain public records required by the County to perform the service;

- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S. or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the County.
- d. Upon completion of the contract, transfer, at no cost to the County, all public records in possession of the Contractor, or keep and maintain public records required by the County to perform the service. If the Contractor transfers all public records to the County upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records in a format that is compatible with the information technology systems of the County.
- e. The Contractor shall maintain books, records and documents directly pertinent to performance under this Contract in accordance with generally accepted accounting principles consistently applied. The County, the State of Florida, or their authorized representatives shall have access to such records for audit purposes during the term of this Contract and for five (5) years following Contract completion.

If the Contractor has questions regarding the application of Chapter 119, Florida Statutes, to the Contractor's duty to provide public records relating to this contract contact Bob Majka, Custodian of Public Records, at (850) 248-8145, publicrecords@baycountyfl.gov or 840 W. 11th Street, Panama City, Florida 32401.

EXEMPTION OF MEETINGS/PRESENTATIONS

Pursuant to Florida Statute section 286.0113(2), any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive solicitation, or at which a vendor answers questions as part of a competitive solicitation is exempt from public meeting requirements. However, the County must make a complete recording of any portion of an exempt meeting and no portion of the exempt meeting may be held off the record. The recording of, and any records presented at, the exempt meeting are exempt from the public records law of section 119.07(1), Fla. Stat. (2011) and section 24(a), Art. I of the State Constitution, until such time as the agency provides notice of an intended

decision or until 30 days after opening the bids, submittals, or final replies, whichever occurs earlier. If the County rejects all bids, submittals, or replies and concurrently provides notice of its intent to reissue a competitive solicitation, the recording and any records presented at the exempt meeting remain exempt from section 119.07(1), Fla. Stat. (2011) and section 24(a), Art. I of the State Constitution until such time as the agency provides notice of an intended decision concerning the reissued competitive solicitation or until the agency withdraws the reissued competitive solicitation. A recording and any records presented at an exempt meeting are not exempt for longer than 12 months after the initial agency notice rejecting all bids, submittals, or replies.

REPRESENTATIONS

The contract documents contain the provisions required for the project. Information obtained from an officer, agent, or employee of the County or any other person shall not affect the risks or obligations assumed by the Contractor or relieve the Contractor from fulfilling any of the conditions of the contract.

PUBLIC ENTITY CRIMES STATEMENT

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. By submission of a proposal in response to this document, the vendor certifies compliance with the above requirements as stated in Section 287.133, Florida Statutes.

E-VERIFY

Contractor shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:

1. All persons employed by the Contractor during the term of the Contract to perform employment duties within Florida; and
2. All persons, including subcontractors, assigned by the Contractor to perform work pursuant to the contract with the Department.

By submission of a proposal in response to this document, the contractor certifies compliance with the above requirements.

WARRANTY

All goods and services furnished by respondent, relating to and pursuant to this RFP, will be warranted to meet or exceed the specifications contained herein. In the event of breach, the respondent will take all necessary action, at respondent's expense, to correct such breach in the most expeditious manner possible.

SUBCONSULTANTS

The Consultant will be the prime service provider and shall be responsible for all work performed and contract deliverables. Proposed use of subcontracts should be included in the Proposer's Response. Requests for use of subconsultants received subsequent to the solicitation process are subject to review and approval by the County.

The County reserves the right to request and review information in conjunction with its determination regarding a subcontract request. All subconsultants are subject to the same requirements of this solicitation as the awarded consultant.

HOLD HARMLESS AND INDEMNIFICATION

The consultant shall indemnify and hold harmless the County, and its officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the design professional and other persons employed or utilized by the design professional in the performance of the contract.

The parties understand and agree that such indemnification by the design professional relating to any matter which is the subject of this Contract shall extend throughout the term of this Contract and any statutes of limitations thereafter.

The consultant's obligation shall not be limited by or in any way to any insurance coverage or by any provision in or exclusion or omission from any policy of insurance.

DUTY TO PAY DEFENSE COSTS AND EXPENSES

The consultant agrees to reimburse and pay on behalf of the County the cost of the County's legal defense, through and including all appeals, and to include all attorneys' fees, costs, and expenses of any kind for any and all 1) claims described in the Hold Harmless and Indemnification paragraph or 2) other claims arising out of the design professional's performance of the Contract and in which the County has prevailed.

The County shall choose its legal defense team, experts, and consultants and invoice the design professional accordingly for all fees, costs and expenses upon the conclusion of the claim.

Such payment on the behalf of the County shall be in addition to any and all other legal remedies available to the County and shall not be considered to be the County's exclusive remedy.

EXAMINATION OF WORK SITES

All prospective firms may visit the site and become familiar with the existing conditions. No allowance will be made to any prospective firm because of a claimed lack of such examination or knowledge. Responding to the RFP shall be construed as conclusive evidence that the prospective firm has made such examination.

CONTRACT PRICE

The County shall negotiate a contract with the top ranked firm for services at compensation which the County determines is fair, competitive and reasonable.

Contract price shall include all charges for completing the work and include layout, insurance, taxes, field office and supervision, overhead and profit, bonds and miscellaneous items.

TERMINATION FOR CAUSE AND CONVENIENCE

The awarded contract may be terminated in whole or in part in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this contract through no fault of the terminating party, provided that no termination may be effected unless the other party is given: (a) Not less than ten (10) calendar days written notice (delivered by certified mail, return receipt requested) of intent to terminate; and (b) An opportunity for consultation with the terminating party prior to termination.

The awarded contract may be terminated in whole or in part in writing by the local government for its convenience, provided that the other party is afforded the same notice and consultation opportunity specified in I (a) above. If termination for default is effected by the local government, an equitable adjustment in the price for this contract shall be made, but no amount shall be allowed for anticipated profit on unperformed services or other work, and any payment due to the contractor at the time of termination may be adjusted to cover any additional costs to the local government because of the contractor's default.

If termination for convenience is effected by the local government, the equitable adjustment shall include a reasonable profit for services or other work performed for which profit has not already been included in an invoice. For any termination, the equitable adjustment shall provide for payment to the contractor for services rendered and expenses incurred prior to receipt of the notice of intent to terminate, in addition to termination settlement costs reasonably incurred by the contractor relating to commitments (e.g., suppliers, subcontractors) which had become firm prior to receipt of the notice of intent to terminate.

Upon receipt of a termination action under paragraphs (a) or (b) above, the contractor shall promptly discontinue all affected work (unless the notice directs otherwise) and deliver or otherwise make available to the local government all data, drawings, reports specifications, summaries and other such information, as may have been accumulated by the contractor in performing this contract, whether completed or in process.

Failure of the Contractor to comply with all Federal, State, and Local Laws, Rules, and Regulations shall constitute grounds for the County to immediately terminate this Contract for cause and declare the Contractor to be non-responsible for bidding or proposing on future contracts for one year from the date the County notifies the Contractor of such non-compliance

SCRUTINIZED COMPANIES

Respondent must certify that the company is not participating in a boycott of Israel.

Respondent must also certify that Consultant is not on the Scrutinized Companies that Boycott Israel list, not on the Scrutinized Companies with Activities in Sudan List, and not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria. Subject to limited exceptions provided in state law, the County will not contract for the provision of goods or services with any scrutinized company referred to above.

Respondent must submit the certification that is attached to this solicitation. Submitting a false certification shall be deemed a material breach of contract. The County shall provide notice, in writing, to the Consultant of the County's determination concerning the false certification. The Consultant shall have five (5) days from receipt of notice to refute the false certification allegation. If such false certification is discovered during the active contract term, the Consultant shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If the Consultant does not demonstrate that the County's determination of false certification was made in error then the County shall have the right to terminate the contract and seek civil remedies pursuant to Section 287.135, Florida Statutes, as amended from time to time.

PROTEST

A notice of protest must be submitted in accordance with section 2-114 of the Bay County Code, as amended from time to time. If a party intends to initiate such an action, it must electronically notify the Chief Procurement Officer and the County Attorney no later than one business day after notice of the awarding authority's decision.

LOCAL PREFERENCE

In purchasing of, or letting of contracts for procurements of, personal property, materials, or contractual services, the authorized purchasing authority of Bay County may give a preference to a local business making such purchase or awarding such contract as per Bay County Code Section 2-123 and the Procurement Manual.

PROPOSAL REQUIREMENTS

Each Firm's proposal shall include sufficient information to enable the County to evaluate the capability of the Firm to provide the desired services. The data shall be significant to the project and discussions of past performances on other projects shall be minimized except as they relate to the proposed work.

All Proposals are to be on 8 ½" x 11" paper or if larger documents are required they are to be folded to 8 ½" x 11" size. Proposals should be stapled together or bound with comb binding. Proposals submitted in 3 ring binders may not be accepted. Proposals shall be prepared simply and economically, providing a straightforward, concise delineation of Respondent's capabilities to satisfy the requirement of the RFP. Elaborate binding,

colored displays, and promotional material are not desired; however, technical literature may be included as attachments to the proposal.

Proposers should submit one (1) original clearly labeled “Original”, one (1) copy clearly labeled “Copy” and one (1) electronic version of the package. The electronic version shall be in pdf format on a cd or usb drive. Electronic versions submitted via e-mail will **not** be accepted. If the proposal contains confidential information, such information shall be in a separate pdf document. Proposals shall be enclosed in a sealed envelope bearing the title of the solicitation, the name of the Respondent and the date for opening. Proposals shall be valid to BAY COUNTY for a period of 180 days after the opening.

Emphasis in each Proposal must be on completeness and clarity of content.

In order to expedite the evaluation of Proposals, it is essential that Respondents follow the format and instructions contained in the RFP.

The following information is the minimum content required for the Proposal and will be used to compare and evaluate the firms:

(Please number and title tabs for each section as indicated).

1. Table of Contents (Tab 1)

- a. Clearly identify all sections referenced below.
- b. Sections shall be separately tabbed for ease of reference.

2. General Information (Tab 2) – 5 Points

- a. Firm information
 - i) Name, address, phone, fax, email, Federal ID#, and website (if applicable)
 - ii) Date the firm was established under the name given.
 - iii) Type of ownership or legal structure of the firm. (Corporation, joint venture, partnership)
 - iv) Incorporation by the Secretary of State and current Florida Professional License.
 - v) Brief history of the firm.
- b. Summary of the firm’s current workload and ability to satisfy the County requirements.

3. Approach and Understanding of the Project (Tab 3) – 25 points

This should be a narrative description and any applicable illustrations to show that the firm understands all elements of the RFP.

4. Technical Proposal (Tab 4) – 45 points

- a. General Requirements
 - i. The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent

- audit of Bay County in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.
- ii. The Technical Proposal should address all the points outlined in the request for proposals. The proposal should be prepared simply and economically providing a straight-forward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.
- b. Independence
 - i. The firm should provide an affirmative statement that it is independent of Bay County as defined by generally accepted auditing standards and the U.S. General Accounting Office's "Government Auditing Standards" (2003).
 - ii. The firm also should provide an affirmative statement that it is independent of all of the component units of Bay County as defined by those same standards.
 - iii. The firm should also list and describe the firm's professional relationships involving Bay County or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
 - iv. In addition, the firm shall give Bay County written notice of any professional relationships entered into during the period of this agreement.
 - c. License to Practice in Florida
 - i. An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Florida.
 - d. Firm Qualifications and Experience
 - i. The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be employed on a part-time basis.
 - ii. If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.
 - iii. The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
 - iv. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.
 - e. Partner, Supervisory, and Staff Qualifications and Experience
 - i. Identify the principal supervisory and management staff, including engagement partners, managers, and other supervisors, and specialists, who would be assigned to the engagement. Indicate whether each such person is licensed

- to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
- ii. Provide as much information as possible regarding the number, qualifications, experience, and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.
 - iii. Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of Bay County. However, in either case, Bay County retains the right to approve or reject replacements.
 - iv. Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express written permission of Bay County, which retains the right to approve or reject replacements.
 - v. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.
- f. Prior Engagements with Bay County
- i. List separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for Bay County by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.
- g. Similar Engagements with Other Governmental Entities
- i. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
- h. Specific Audit Approach
- i. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of Attachment A Scope of Services. In developing the work plan, reference should be made to such sources of information as Bay County's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.
 - ii. Proposers will be required to provide the following information on their audit approach:
 - (1) Proposed segmentation of the task(s).
 - (2) Level of staff and number of hours to be assigned to each proposed segment of the task(s).

- (3) Sample size and the extent to which statistical sampling is to be used in the task(s).
- (4) Type and extent of analytical procedures to be used in the task(s).
- (5) Approach to be taken to gain and document an understanding of Bay County's internal control structure and fraud risks.
- (6) Approach to be taken in determining laws and regulations that will be subject to audit test work.
- (7) Approach to be taken in drawing audit samples for purposes of tests of compliance.
- (8) Identification of Anticipated Potential Audit Problems
 - (a) The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from Bay County.

i. Report Format

- i. The proposal should include sample formats for required reports.

5. Cost Proposal (Tab 5) – 20 points

[Proposal Form](#) included in Attachment 1 shall be Tab 5

The Respondent submitting the lowest total price will receive the maximum points for the cost element of the evaluation. The other Respondents' scores will be based on a relative percentage of the dollar amount higher than the lowest price.

The Price points will be determined in accordance with the following formula:

$$\frac{\text{Lowest Price - A}}{\text{Respondent's Price - B}} \times \frac{\text{Total Possible Points for Price - C}}{\text{Points Earned by Respondent - D}} = \text{D}$$

a. Total All-Inclusive Price

- i. The cost of services should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive price is to contain all direct and indirect costs including all out-of-pocket expenses. The annual price proposed will remain the same for the entire term of the contract.
 - ii. Bay County will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.
- c. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each
- i) Each proposing firm shall be required to provide a schedule of professional fees and expenses, presented in the format provided in the Proposal Form which supports the total all-inclusive price. The cost of special services

- described in Attachment A Scope of Services Section II E should be disclosed as separate components of the total all-inclusive price.
- ii) Out-of-Pocket Expenses Included in the Total All-Inclusive Price and Reimbursement Rates
 - iii) All estimated out-of-pocket expenses for firm personnel (e.g., travel, lodging, and subsistence) to be reimbursed should be detailed. All estimated out-of-pocket expenses to be reimbursed should be presented in the format provided in the Proposal Form. All expense reimbursements will be charged against the total all-inclusive price submitted by the firm.
- d. Rates for Additional Professional Services
- i) If it should become necessary for Bay County to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued, then such additional work shall be performed only if set forth in an amendment to the contract between Bay County and the firm. Any such additional work agreed to between Bay County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the agreed upon contract.
- e. Manner of Payment
- i) Progress payments will be made on the basis of hours of work completed during the course of engagement and out-of-pocket expenses incurred. Billings must be presented in detailed format including hours anticipated, hours worked, rates, etc. Interim billing shall cover a period of not less than a calendar month. Invoices will be paid up to approximately 75% of the total estimated billing. This amount will be withheld pending delivery of the firm's final reports.

Two separate proposal forms will be included in the submittal, the 4 page proposal form for Bay County audit services and the 2 page AWTF proposal form. The AWTF cost proposal will not be considered as part of the evaluation process for the County's auditing services but may be utilized to negotiate a contract for the AWTF auditing services.

6. Location (Tab 6) – 5 points

Local Business Certification included in Attachment 1 shall be Tab 6.

What is the primary location of the firm's field office, which will have direct responsibility for this project?

- a. Identify the proposed operating home or field office which would handle the project and the location, in miles, of the proposed operating home or field office to the project site.
 - i. Operating home or field office shall mean the normal place of business in which the proposer normally conducts the business and houses a corporate officer legally authorized to conduct business in the corporate name.
 - ii. The proposed home or field office does not have to be located in the State of Florida as long as the business is a Florida Registered Corporation and Florida Certified Professional Engineer.

7. Required Additional Forms (Tab 7)

- a. [Addendum Acknowledgement](#)
- b. [Anti-Collusion Clause](#)
- c. [Conflict of Interest](#)
- d. [Drug Free Workplace](#)
- e. [Waiver of Exemption of Meetings/Presentations](#)

ANTICIPATED SCHEDULE

This schedule may be altered solely at the County's discretion:

RFP Advertisement	Friday, March 12, 2021
Questions Due Date	Friday, April 2, 2021
Proposal Deadline	Tuesday, April 13, 2021
Evaluations	April 14 – 30, 2021
Board Meeting for recommended award	Tuesday, May 18, 2021

EVALUATION PROCESS AND CRITERIA

Representatives from the County Purchasing Department will review the proposals for completeness. Those proposals deemed complete and responsive will be forwarded to the Audit Committee.

1. Membership of the Audit Committee shall be approved by the County Manager or designee.
2. The Purchasing Department will provide reasonable notice of all meetings, no less than 72 hours in advance of such scheduled meeting, excluding holidays and weekends, by posting a Notice of Audit Committee Meeting on the public notice bulletin board in the Purchasing Department and on the Bay County website.
3. Contact with the Audit Committee. Members of the Audit Committee are prohibited from discussing a project with any professional or professional firm that may submit a proposal during the procurement process, except in formal committee meetings.
4. Evaluation of Proposals. Only written responses of statements of qualifications, performance data, and other data received in the purchasing office by the publicized submission time and date shall be evaluated.
5. Proposals submitted will be evaluated by a six member Audit Committee consisting of:
 - 1) Chairman of the Board of County Commissioners (or designee)
 - 2) Clerk of Circuit Court (or designee)
 - 3) Bay County Sheriff (or designee)
 - 4) Property Appraiser (or designee)
 - 5) Tax Collector (or designee)
 - 6) Supervisor of Elections (or designee)
6. The Audit Committee will use the points assigned to criteria contained in the RFP, PROPOSAL REQUIREMENTS, to score proposals individually. The Committee will then review and discuss the evaluations and combine the individual scores to arrive at a composite score for each firm. At this point, firms with an unacceptably low score will be eliminated from further consideration.
7. Oral Presentations. During the evaluation and selection process, the Audit Committee may, at its discretion, request one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.
8. Final Selection. The Audit Committee will present the top three ranked firms based on their scoring to the Board of County Commissioners for their approval. Per Florida Statute 218.391, Auditor selection procedures, the Board shall select the highest-ranked

qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

9. The provisions of the RFP and the receipt of submittals from Respondents shall not create any legal or other obligation between Bay County and Respondents (except as expressly set out in this RFP).

10. During the evaluation process, the Committee and Bay County reserve the right, where it may serve the County's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

11. Bay County reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Bay County and the firm selected.

BAY COUNTY INSURANCE REQUIREMENTS

1. LOSS CONTROL/SAFETY

a. Precaution shall be exercised at all times by the Contractor for the protection of all persons, including employees, and property. The Contractor shall be expected to comply with all laws, regulations or ordinances related to safety and health, shall make special effort to detect hazardous conditions and shall take prompt action where loss control/safety measures should reasonably be expected.

b. The County may order work to be stopped if conditions exist that present immediate danger to persons or property. The Contractor acknowledges that such stoppage will not shift responsibility for any damages from the Contractor to the County.

2. DRUG FREE WORK PLACE REQUIREMENTS

All contracts with individuals or organizations that wish to do business with the Bay County Board of Commissioners, a stipulation will be made in the contract or purchase order that requires contractors, subcontractors, vendors or consultants to have a substance abuse policy. The employees of such contractors, subcontractors, vendors or consultants will be subject to the same rules of conduct and tests as the employees of the Bay County Board of Commissioners. In the event of an employee of a supplier of goods or services is found to have violated the Substance Abuse Policy, that employee will be denied access to the County's premises and job sites. In addition, if the violation(s) is/are considered flagrant, or the County is not satisfied with the actions of the contractor, subcontractor, vendor, or consultant, the County can exercise its right to bar all of the contractor's, subcontractor's, vendor's, or consultants employees from its premises or decline to do business with the contractor, subcontractor, vendor or consultant in the future. All expenses and penalties incurred by a contractor, subcontractor, vendor or consultant as a result of a violation of the County's Substance Abuse Policy shall be borne by the contractor, subcontractor, vendor, or consultant.

3. INSURANCE - BASIC COVERAGES REQUIRED

a. The Contractor shall procure and maintain the following described insurance, except for coverages specifically waived by the County, on policies and with insurers acceptable to the County. These insurance requirements shall not limit the liability of the Contractor. All subcontractors are subject to the same coverages and limits as the Contractor. The County does not represent these types or amounts of insurance to be sufficient or adequate to protect the Contractor's interests or liabilities, but are merely minimums.

b. Except for workers' compensation and professional liability, the Contractor's insurance policies shall be endorsed to name the County as an additional insured to the extent of the County's interests arising from this agreement, contract, or lease.

c. Except for workers' compensation, the Contractor waives its right of recovery against the County, to the extent permitted by its insurance policies.

d. The Contractor's deductibles/self-insured retentions shall be disclosed to the County and may be disapproved by the County. They shall be reduced or eliminated at the option of the County. The Contractor is responsible for the amount of any deductible or self-insured retention.

e. Insurance required of the Contractor or any other insurance of the Contractor shall be considered primary, and insurance of the County shall be considered excess, as may be applicable to claims which arise out of the Hold Harmless, Payment on Behalf of the County, Insurance, Certificates of Insurance and any Additional Insurance provisions of this agreement, contract or lease.

f. **WORKERS' COMPENSATION COVERAGE**

The Contractor shall purchase and maintain workers' compensation insurance for all workers' compensation obligations imposed by state law and employer's liability limits of at least **\$500,000 each accident and \$500,000 each employee/\$500,000 policy limit for disease**. The Contractor shall also purchase any other coverages required by law for the benefit of employees. The Contractor shall provide to the County an Affidavit stating that he meets all the requirements of Florida Statute 440.02(14)(d).

g. **GENERAL, AUTOMOBILE AND EXCESS OR UMBRELLA LIABILITY COVERAGE**

The Contractor shall purchase and maintain coverage on forms no more restrictive than the latest editions of the Commercial or Comprehensive General Liability and Business Auto policies of the Insurance Services Office. **Minimum limits of \$1,000,000 per occurrence** for all liability must be provided, with excess or umbrella insurance making up the difference, if any, between the policy limits of underlying policies (including employers liability required in the Workers' compensation Coverage section) and the amount of coverage required.

h. **GENERAL LIABILITY COVERAGE**

Commercial General Liability - Occurrence Form Required
Coverage A shall include bodily injury and property damage liability for premises, operations, products and completed operations, independent contractors, contractual liability covering this agreement contract or lease, and broad form property damage, and property damage resulting from explosion, collapse or underground (x,c,u) exposures. Coverage B shall include personal injury. Coverage C, medical payments, is not required.

i. **PRODUCTS/COMPLETED OPERATIONS**

The Contractor is required to continue to purchase products and completed operations coverage, at least to satisfy this agreement, contract or lease, for a minimum of three years beyond the County's acceptance of renovation or construction projects.

j. BUSINESS AUTO LIABILITY COVERAGE

Business Auto Liability coverage is to include bodily injury and property damage arising out of ownership, maintenance or use of any auto, including owned, non-owned and hired automobiles and employee non-ownership use.

k. EXCESS OR UMBRELLA LIABILITY COVERAGE

Umbrella Liability insurance is preferred, but an Excess Liability equivalent may be allowed. Whichever type of coverage is provided, it shall not be more restrictive than the underlying insurance policy coverages.

l. CERTIFICATES OF INSURANCE

1. Required insurance shall be documented in Certificates of Insurance which provide that the County shall be notified at least 30 days in advance of cancellation, nonrenewal or adverse change. The Certificate Holder will be addressed as the BAY COUNTY BOARD OF COMMISSIONERS, 840 W. 11th Street, Panama City, Florida 32401. All certificates, cancellation, nonrenewal or adverse change notices should be mailed to this address. Each Certificate will address the service being rendered to the County by the Contractor. **The County shall be named as an Additional Insured, Primary and Non-Contributory for both General Liability and Business Auto Liability with Waiver of subrogation included with respects to both General Liability and Business Auto.**

2. New Certificates of Insurance are to be provided to the County at least 15 days after coverage renewals.

3. If requested by the County, the Contractor shall furnish complete copies of insurance policies, forms and endorsements.

4. For the Commercial General Liability coverage the Contractor shall, at the option of the County, provide an indication of the amount of claims payments or reserves chargeable to the aggregate amount of the liability coverage.

m. RECEIPT OF INSUFFICIENT CERTIFICATES

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

4. ADDITIONAL INSURANCE

If checked below, the County requires the following additional types of insurance.

Professional Liability/Malpractice/Errors or Omissions Coverage

The Contractor shall purchase and maintain professional liability or malpractice or errors or omissions insurance with minimum limits of \$1,000,000.00 per occurrence. If a claims made form of coverage is provided, the retroactive date of coverage shall be no

later than the inception date of claims made coverage, unless the prior policy was extended indefinitely to cover prior acts.

Coverage shall be extended beyond the policy year either by a supplemental extended reporting period (ERP) of as great duration as available, and with no less coverage and with reinstated aggregate limits, or by requiring that any new policy provide a retroactive date no later than the inception date of claims made coverage.

**ATTACHMENT 1
REQUIRED ADDITIONAL FORMS**

PROPOSAL FORM
RFP 21-22
(To be included under Tab 5)

This proposal of _____, (“Firm”) organized and existing under the laws of the State of _____ doing business as _____ (Insert a corporation”, “a partnership” or “an individual” as applicable), is hereby submitted to the Board of County Commissioners, Bay County, (“County”).

In compliance with the Request for Proposals, this Firm proposes to perform all work as detailed in this solicitation.

By this Proposal, this Firm certifies, and in the case of a joint proposal each party certifies as to its own organization, that this proposal has been arrived at independently, without consultation, communication or agreement as to any matter relating to this solicitation with any other competitor.

Total Price for Bay County	\$
Total Price for Panama City Beach Convention and Visitors Bureau (PCBCVB)	\$
Total Price for Mexico Beach Community Development Council (MBCDC)	\$
Total Price for Panama City Community Development Council (PCCDC)	\$
Total All-Inclusive Price for Audit Services (Bay + PCBCVB + MBCDC+PCCDC)	\$

Submitted By: _____
 Name of Firm/Contractor Submitting This Bid

Bid Prepared By: _____
 Name of Individual Who Prepared This Bid

Contact Email: _____

Address: _____

Phone: _____

 Signature of Authorized Representative of Firm/Contractor

 Date

SEAL: (If bid is by Corporation)

**PROPOSAL FORM
RFP 21-22**

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FINANCIAL STATEMENTS

SUPPORTING SCHEDULE FOR BAY COUNTY

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other (Specify)		\$	\$	\$
Sub Total		\$	\$	\$
Out-of-Pocket Expenses				\$
Meals & Lodging				\$
Transportation				\$
Other (Specify)				\$
Total Price for Bay County				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive price.

**PROPOSAL FORM
RFP 21-22**

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FINANCIAL STATEMENTS

SUPPORTING SCHEDULE FOR PANAMA CITY BEACH CONVENTION AND VISITORS BUREAU, INC.

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other (Specify)		\$	\$	\$
Sub Total		\$	\$	\$
Out-of-Pocket Expenses				\$
Meals & Lodging				\$
Transportation				\$
Other (Specify)				\$
Total Price for PCB CVB				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive price.

**PROPOSAL FORM
RFP 21-22**

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FINANCIAL STATEMENTS

**SUPPORTING SCHEDULE FOR MEXICO BEACH
COMMUNITY DEVELOPMENT COUNCIL, INC.**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other (Specify)		\$	\$	\$
Sub Total		\$	\$	\$
Out-of-Pocket Expenses				\$
Meals & Lodging				\$
Transportation				\$
Other (Specify)				\$
Total Price for MB CDC				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive price.

**PROPOSAL FORM
RFP 21-22**

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FINANCIAL STATEMENTS

**SUPPORTING SCHEDULE FOR PANAMA CITY
COMMUNITY DEVELOPMENT COUNCIL, INC.**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other (Specify)		\$	\$	\$
Sub Total		\$	\$	\$
Out-of-Pocket Expenses				\$
Meals & Lodging				\$
Transportation				\$
Other (Specify)				\$
Total Price for PCCDC				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive price.

**AWTF PROPOSAL FORM
RFP 21-22**

Total All-Inclusive Price for AWTF Audit \$ _____

(price in words)

Submitted By: _____
Name of Firm/Contractor Submitting This Bid

Bid Prepared By: _____
Name of Individual Who Prepared This Bid

Contact Email: _____

Address: _____

Phone: _____

Signature of Authorized Representative of Firm/Contractor _____
Date

SEAL: *(If bid is by Corporation)*

**AWTF PROPOSAL FORM
RFP 21-22**

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FINANCIAL STATEMENTS

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other (Specify)		\$	\$	\$
Sub Total		\$	\$	\$
Out-of-Pocket Expenses				\$
Meals & Lodging				\$
Transportation				\$
Other (Specify)				\$
Total Price for AWTF				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive price.

ADDENDUM ACKNOWLEDGEMENT

I acknowledge receipt of the following addenda:

ADDENDUM NO. _____

DATED _____

Name of Firm: _____

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

It is the responsibility of the firm to ensure that they have received addendums if issued. Call (850) 248-8270 or email purchasing@baycountyfl.gov prior to submitting your Proposal to ensure that you have received addendums.

ANTI-COLLUSION CLAUSE

Firm certifies that their response is made without prior understanding, agreement or connection with any Corporation, Firm or person submitting a response for the same services and is in all respects fair and without collusion or fraud.

Name of Firm: _____

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

CONFLICT OF INTEREST DISCLOSURE FORM

For purposes of determining any possible conflict of interest, all firms, must disclose if any Bay County Board of County Commissioner(s), employee(s), elected officials(s), of if any of its agencies is also an owner, corporate officer, agency, employee, etc., of their firm.

Indicate either "yes" (a county employee, elected official, or agency is also associated with your firm), or "no". If yes, give person(s) name(s) and position(s) with your firm.

YES _____

NO _____

NAME(S)

POSITION(S)

Name of Firm: _____

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

DRUG FREE WORKPLACE

To have a drug-free workplace program, a business shall:

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

As the person authorized to sign the statement, I certify the following:

(Check one and sign in the space provided.)

_____ This firm complies fully with the above requirements.

_____ This firm does not have a drug free work place program at this time.

Name of Firm: _____

Authorized Signature: _____

Printed Name: _____

Title: _____

LOCAL BUSINESS CERTIFICATION
(To be included under Tab 6)

The undersigned, as a duly authorized representative of the firm listed herein, certifies to the best of his/her knowledge, that the firm meets the definition of a "Local Business". "Local Business" is defined as a business which:

1. Has had a fixed office located in and having a street address within Bay County for at least twelve (12) months immediately prior to the issuance of the request for competitive bids or request for proposals by the county, which office shall operate and perform business on a daily basis; and
2. Is the principal offeror who is a single offeror; a business that is the prime contractor and not a subcontractor; or a partner or joint venturer submitting an offer in conjunction with other businesses; and
3. If applicable, holds any business license required by Bay County and/or municipality within Bay County.

Business Name:
Current Local Address:
Is this a branch, satellite or regional office? <input type="checkbox"/> YES <input type="checkbox"/> NO
Length of time at this address:
If the above address has been for less than 12 months, please provide prior address:
Describe the primary business functions occurring at this location on a daily basis:
List the names of the employees at this location and list the hours worked per week by each at this location:

Principal Office Address:

Length of time at this address:

If the above address has been for less than 12 months, please provide prior address:

Describe the primary business functions occurring at this location on a daily basis:

List the names of the employees at this location and list the hours worked per week by each at this location:

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of Bay County.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (printed): _____

Title: _____

Firm: _____

Date: _____

WAIVER OF EXEMPTION OF MEETINGS/PRESENTATIONS

Pursuant to section 286.0113(2), Fla. Stat. (2011), any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive solicitation, or at which a vendor answers questions as part of a competitive solicitation is exempt from public meeting requirements. The County encourages transparent and open meetings and decision-making but will honor any request by a Firm to maintain the exemptions provided by section 286.0113(2).

Please indicate your preference regarding any meetings at which you may provide an oral presentation or answer questions regarding your submittal or at which negotiations may be conducted:

_____ **Waive** all requirements to keep such meetings and negotiations exempt from public meeting laws.

_____ **Maintain** all requirements to keep such meetings and negotiations exempt from public meeting laws.

INDICATE WAIVE OR MAINTAIN, HOWEVER DO NOT SIGN THIS FORM

ATTACHMENT 2 SCOPE OF SERVICES

I. INTRODUCTION

A. General Information

Bay County is requesting proposals from qualified firms of certified public accountants to audit financial statements commencing with fiscal year ending September 30, 2021. These audits are to be performed in accordance with generally accepted auditing standards in addition to the following:

1. U.S. General Accounting Office's (GAO) Government Auditing Standards (2007).
2. Federal Single Audit Act of 1984 (as amended in 1996)
3. U.S. Office of Management and Budget (OMB) Title 2 CFR Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Super-Circular) and any amendments thereto.
4. Florida Single Audit Act
5. Rules of the Auditor General, Chapter 10.550 Local Government Entity Audits
6. Florida Statutes Section 218.39
7. Any other applicable rules or regulations.

Bay County is a political subdivision of the State of Florida, established under the legal authority of the Constitution, and operates under an elected legislative body consisting of five commissioners who are governed by state statutes and regulations. Located in Northwest Florida, the County consists of a total area of 1,033 square miles and has a population of over 159,000. Other independently elected officials include the following County Officers:

Clerk of Court & Comptroller
Property Appraiser
Sheriff
Supervisor of Elections
Tax Collector

All of the County Officers are governed by state statutes and regulations. There is also a County Attorney reporting to the Board of County Commissioners.

Section 218.39, Florida Statutes, provides for a financial audit of the total County government and requires that the County audit shall be a single report. In order to assist the proposal development, the total County government is more fully described as follows:

1. Board of Commissions. The officials are an independently elected five-member Board as established by Article VIII, Section 1(e), of the Florida Constitution. Generally, the Board adheres to the accounting principles,

standards, and procedures prescribed by the State of Florida, Department of Financial Services, as set forth in the Uniform Accounting Systems manual which closely conforms to the publication of the Government Finance Officers' Association entitled Governmental Accounting, Auditing and Financial Reporting (GAAFR), promulgation's of the Governmental Accounting Standards Board, and the Audit and Accounting Guide for State and Local Governments published by the American Institute of Certified Public Accountants (AICPA).

The Board appoints a County Manager to administer all policies emanating from its statutory powers and authority.

The Clerk of Court & Comptroller is the chief financial officer of the County. The Clerk is ex-officio Clerk of the Board of County Commissioners, Auditor, Recorder and Custodian of all County funds as provided by Article VIII, Section 1(d), of the Florida Constitution. Accounting records, financial statements, and minutes of official Board actions are prepared and maintained by the Clerk. All governmental funds are accounted for on the modified accrual basis of accounting throughout the year; all proprietary funds are accounted for on the accrual basis.

2. Clerk of Court & Comptroller. This officer is independently elected as established by Article V, Section 16, and Article VIII, Section 1(d) of the Florida Constitution. The office is a separate entity for financial reporting purposes as provided by Chapter 10.550, Rules of the Auditor General. Financial operations are conducted on a modified accrual basis. The operations of the office are governed primarily by Chapter 28, Florida Statutes. The Clerk's duties as Clerk to the Board are budgeted functions funded by the Board. The Clerk's duties as Clerk of Court are funded by state appropriations derived from fees collected by that office.
3. Property Appraiser. This officer is independently elected as established by Article VIII, Section 1(d) of the Florida Constitution. The office is a separate entity for financial reporting purposes as provided by Chapter 10.550, Rules of the Auditor General. The Property Appraiser is not a fee officer as defined in Section 218.31 (8), Florida Statutes and is funded by the Board. Financial operations are conducted on a modified accrual basis.
4. Sheriff. This officer is independently elected as established by Article VIII, Section 1(d), of the Florida Constitution. The office is a separate entity for financial reporting purposes as provided by Chapter 10.550, Rules of the Auditor General. The Sheriff is not a fee officer as defined by Section 218.31 (8), Florida Statutes and is funded by the Board. Financial operations are conducted on a modified accrual basis. The operations of the office are governed primarily by Chapter 30, Florida Statutes.

5. Supervisor of Elections. This officer is independently elected as established by Article VIII, Section 1(d), of the Florida Constitution. The office is a separate entity for financial reporting purposes as provided by Chapter 10.550, Rules of the Auditor General. The Supervisor is the official custodian of the Books of Registration, with exclusive control of matters pertaining to registration of electors.
6. Tax Collector. This officer is independently elected as established by Article VIII, Section 1(d), of the Florida Constitution. The office is a separate entity for financial reporting purposes as provided by Chapter 10.550, Rules of the Auditor General. The Tax Collector's office is funded by fees collected by that office. The Trust and Agency funds are recorded on the modified accrual basis of accounting.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

Bay County desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

The auditor is required to audit the separate financial statements of each of the Constitutional Officers and express an opinion on the fair presentation of the financial statements of each. The Auditor is to provide an "in-relation-to" opinion on the combining and individual fund financial statements, supplemental schedules and the Schedules of Expenditures of Federal Awards and State Financial Assistance based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the introductory section or the statistical section.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is not required to audit the Schedule of Expenditures of Federal Awards and State Financial Assistance. However, the auditor is to provide a report in relation to that schedule based on the auditing procedures applied during the audit of the basic financial statements.

B. Auditing Standards to be Followed

To meet requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by:

- the American Institute of Certified Public Accountants,
- the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2007),

- the provisions of the Federal Single Audit Act of 1984 (as amended in 1996),
- the provisions of the U.S. Office of Management and Budget (OMB) Title 2 CFR Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Super-Circular) and any amendments thereto.
- Provisions of the Florida Single Audit Act and Florida Statutes 218.39,
- Rules of the Auditor General Chapter 10.550
- any other required standards that are applicable or become applicable.

C. **Reports to be Issued**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue all reports mandated by the above governmental and regulatory agencies and any other required standards that are applicable or become applicable (Appendix A).

In the required reports on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on compliance and internal controls.

The reports on compliance and internal controls shall include all reportable instances of noncompliance.

Fraud and illegal acts:

Auditors shall be required to make an immediate written report of all fraud and illegal acts or indications of illegal acts of which they become aware to the Finance Officer and then, when appropriate, to the next higher authority in the organization.

Reporting to the Finance Officer:

Auditors shall assure themselves that the County's Finance Officer is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management

7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

D. Special Considerations

1. Bay County will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the County to meet the requirements of that program.
2. Bay County currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the basic financial statements and the auditor's report thereon. The auditor shall be required, if requested by the County, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters".
3. Bay County has determined that the U.S. Department of Housing and Urban Development will function as the cognizant agency in accordance with the provisions of the Single Audit Act of 1984 (as amended in 1996) and U.S. Office of Management and Budget (OMB) Title 2 CFR Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Super-Circular) and any amendments thereto.
4. The Schedule of Expenditures of Federal Awards and State Financial Assistance and related auditor's report, as well as, the reports on compliance and internal controls are issued as part of the comprehensive annual financial report.
5. A list of findings and other weaknesses with responses from the County's most recent financial statement audit may be reviewed on the Clerk of Court & Comptroller's website www.baycoclerk.com

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designee:

- U.S. Department of Housing and Urban Development
- U.S. Government Accountability Office (GAO)
- Parties designated by the federal or state governments or by the County as part of an audit quality review process
- Auditors of entities of which Bay County is a sub-recipient of grant funds

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

III. DESCRIPTION OF THE GOVERNMENT

A. Organization Information

The auditor’s principal contact with the County will be Katy Nail, Finance Officer, or a designated representative, who will coordinate the assistance to be provided by the County to the auditor.

An organization chart is provided as Appendix B. A list of key personnel is provided as Appendix C.

B. Background Information

Bay County’s fiscal year begins on October 1st and ends on September 30th. Bay County operates under an elected legislative body consisting of five commissioners who are governed by state statutes and regulations. The County provides public safety, recreation, human services, public works, and general administrative services.

More detailed information on Bay County and its finances can be found in its Comprehensive Annual Financial Report located on the Clerk’s website at www.baycoclerk.com and its annual budget report.

C. Fund Structure

Bay County currently uses the following fund types in its financial reporting:

<u>Fund Type</u>	<u>Number Of Individual Funds</u>	<u>Number with Legally Adopted Annual Budgets</u>
General Fund	1	1
Special Revenue Funds	21	14
Debt Service Funds	1	1
Enterprise Funds	4	4
Internal Service Funds	4	4
Fiduciary Funds/Agency Funds	13	0

D. Budgetary Basis of Accounting

The County prepares its budgets on a basis consistent with generally accepted accounting principles.

E. Federal and State Awards

The County receives financial assistance from several granting agencies. The grants will require auditing as described in Section 2.C. above.

F. Pension Plans

In accordance with Florida Law the Board and Constitutional Officers must participate in the Florida Retirement System. All permanent Board and Constitutional Officer’s employees are covered by the pension plan.

G. Component Units

Bay County is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board’s Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, component units are included in the County’s financial statements.

The management of Bay County identified the following component units for inclusion in the County’s financial statements:

Panama City Beach Convention and Visitors Bureau, Inc.
Contact: Dan Rowe 850-233-5070

Mexico Beach Community Development Council, Inc.
Contact: Kimberly Shoaf 850-648-8196

Panama City Community Development Council, Inc.
Contact: Jennifer Vigil 850-215-1700

These component units are to be audited as part of the County’s financial statements.

H. Joint Ventures

Bay County does participate in a joint venture with other governments. The joint venture is known as the Military Point Advanced Wastewater Treatment Facility and is in alliance with the Cities of Callaway, Parker, and Springfield. The venture supplies wastewater treatment and disposal services.

I. Magnitude of Finance Operations

The finance department reports to Bill Kinsaul, Clerk of Court & Comptroller, is headed by Katy Nail, and consists of 14 employees. The positions and number of employees assigned to each are as follows:

<u>POSITIONS</u>	<u>EMPLOYEES</u>
Finance Officer	1
Assistant Finance Officer	1
Senior Accountant	1
Receipting	1
Payroll	1
Investment/Cash/Arbitrage	1
Grants	2

Fixed Assets/CIPs	2
Accounts Payable	3
BOCC Recorder	1
Document Scanner	1

J. Internal Audit Function

Bay County maintains an internal audit function. The internal audit function reports to Bill Kinsaul, Clerk of Court & Comptroller and is staffed by one employee.

K. Availability of Prior Audit Reports

Prior audit reports are available from the Clerk of Court's website: <http://baycoclerk.com/other-services/comprehensive-annual-financial-reports-cafr/>

IV. TIME REQUIREMENTS

A. Date Audit May Commence

Audit work may commence at any date after the execution of the contract between the parties. In future years, interim work shall commence no earlier than May 1 of each year.

B. Schedule for the 2021 Fiscal Year Audit (a similar time schedule will be developed for audits of future fiscal years if the County exercises its option for additional audits).

1. Detailed Audit Plan

The auditor shall provide the County with both a detailed audit plan and a list of all schedules to be prepared by the County by September 17, 2021.

2. Interim Work

The auditor shall complete interim work by October 15, 2021.

3. Fieldwork

The auditor shall complete all fieldwork by December 31, 2021.

4. Draft Reports

The auditor shall have drafts of the audit reports and recommendations to management available for review by the Finance Officer by January 21, 2022.

C. Entrance Conferences, Progress Reporting, and Exit Conferences (similar schedules will be developed for audits of future fiscal years)

At a minimum, the following conferences should be held:

Entrance conference with Chairman of the Board or their delegated designee and Katy Nail, Finance Officer, and key finance department personnel (to be scheduled). The purpose of this meeting will be to discuss prior audit problems

and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.

Entrance conference with Chairman of the Board or their delegated designee, Katy Nail, Finance Officer, and other key personnel to commence year-end audit work (to be scheduled).

Bi-weekly progress conference with Chairman of the Board or their delegated designee, Finance Officer, key personnel, and audit manager. This conference may take place by phone if it cannot be scheduled in person. The purpose of this meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.

Exit conferences with Chairman of the Board or their delegated designee and Katy Nail, Finance Officer, Board, Constitutional Officers, and key personnel (to be scheduled). The purpose of this meeting will be to summarize the results of the field work and to review significant findings.

D. **Date Final Report is Due:** February 4

V. **ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

A. **Finance Department and Clerical Assistance**

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the auditor.

B. **Schedules to be prepared by the staff of Bay County**

The staff will prepare work schedules and related materials as requested by the auditing firm.

C. **Work Area, Telephones, Photocopying and Fax Machines**

Bay County will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to one telephone line, copier and fax machine. No long distance calls shall be charged to the County.

D. **Report Preparation**

Report preparation, editing and printing shall be the responsibility of the auditor. The final auditor's report is to be provided in an original printed format and provided in a PDF file format.

VIII. **ADDITIONAL CONSIDERATIONS**

A. **Request for Proposals/Contract**

All requirements and conditions set forth in this request for proposals shall be incorporated into the contract between Bay County and the selected firm unless otherwise specified in the contract.

All County contracts are subject to all legal requirements provided for in County ordinances and/or state and federal statutes.

AWTF AUDIT SERVICES

Bay County, acting in its capacity as “Operator” for the Military Point Advanced Wastewater Treatment Facility (Military Point AWTF) Joint Venture, is also requesting cost proposals to audit the AWTF financial statements. This cost proposal **will not be considered** as part of the evaluation process for the County’s auditing services but may be utilized to negotiate a contract for the AWTF auditing services.

These audits are to be performed in accordance with general auditing standards in addition to the following:

- I. Description of Military Point AWTF Joint Venture and Records to be Audited
 - 1) Military Point AWTF Joint Venture owns and operates a wastewater treatment facility located on Tyndall Air Force Base’s Military Point Lagoon in the panhandle of Florida, approximately 100 miles west of Tallahassee and 100 miles east of Pensacola.
 - 2) For reporting purposes, the Annual Financial Report will only include the Military Point AWTF Joint Venture.
 - 3) Accounting records for the Military Point AWTF Joint Venture are maintained by Tipton, Marler, Garner and Chastain, CPA Group and are comprised of one general fund and the Joint Venture’s fixed assets records.
 - 4) All accounting records are maintained on the modified accrual basis or accrual basis as appropriate.
 - 5) Budgets are integrated with the accounting records.
 - 6) The Joint Venture has determined that the U.S. Department of Housing and Urban Development will function as the cognizant agency in accordance with provisions of the Single Audit Act and Uniform Grant Guidance 2 CFR, part 200, Subpart F.

- II. Services Required
 - 1) An audit and an opinion on the basic financial statements of Military Point AWTF Joint Venture.
 - 2) The audit is to be done in accordance with the Rules of the Auditor General, Chapter 10.550; the Federal and Florida Single Audit Acts (if applicable); Uniform Grant Guidance 2 CFR, part 200, Subpart F; *Government Auditing Standards* issued by the Comptroller General of the United States; and the AICPA Auditing Standards.
 - 3) Preparation of all required note disclosures for the Joint Venture’s financial statements.
 - 4) Following the completion of the audit of the fiscal year’s financial statements, the auditor shall issue the following reports for the Joint Venture:
 - a. A report on the fair presentation of the financial statements in conformity with general accepted accounting principles.

- b. A report on the internal control structure based on the auditors understanding of the control structure and assessment of control risk.
 - c. A report on compliance with applicable laws and regulations.
 - d. Reports on compliance with specific requirements applicable to Federal awards and State financial assistance programs.
 - e. The auditor shall communicate in a letter to management any reportable conditions found during the audit.
- 5) Department of Financial Services report review as required by Section 218.32(1), Florida Statutes.
 - 6) Assistance in providing guidance and implementing changes in governmental accounting standards.
 - 7) If the Joint Venture does issue debt, for which the official statement in connection with the debt contains basic financial statements and the report of independent accounts, the firm shall be required to issue a "consent and citation of expertise" as auditor and any necessary "comfort letters" at no additional cost to the Joint Venture.
 - 8) Fraud and illegal acts: Auditors shall be required to make an immediate, written report of all fraud and illegal acts.

III. Cost of Services

- 1) Total All-Inclusive Price
 - The cost of services should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive price is to contain all direct and indirect costs including all out-of-pocket expenses. The annual price quoted shall remain the same for the entire term of the contract.
- 2) Rates by Partner, Specialist, Supervisory and Staff Level Times, Hours Anticipated for Each
 - Each proposing firm shall be required to provide a schedule of professional fees and expenses, which supports the total all-inclusive price.
- 3) Out-of-Pocket Expenses Included in the Total All-Inclusive Price and Reimbursement Rates
 - All estimated out-of-pocket expenses for firm personnel (e.g., travel, lodging, and subsistence) to be reimbursed should be detailed. All expense reimbursements will be charged against the total all-inclusive price submitted by the firm.
- 4) Rates for Additional Professional Services
 - If it should become necessary for the Joint Venture to request the auditor to render any additional services to either supplement the services requested in this RFP 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 if set forth in an addendum to the contract between Military Point

AWTF Joint Venture and the firm. Any such additional work agreed to between Military Point AWTF Joint Venture and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the agreed upon contract.

VI. Annual Financial Report

- 1) A calendar to include the following items will be established:
 - a) Contract signed with proposer
 - b) Interim audit procedures
 - c) Fiscal year end for Military Point AWTF Joint Venture
 - d) Close books of Military Point AWTF Joint Venture
 - e) Preliminary management comments and recommendations delivered to Joint Venture
 - f) Written management comments delivered to Joint Venture
 - g) First draft of financial statements delivered to Finance Officer
 - h) Second draft of financial statements delivered to Finance Officer
 - i) Final production of financial statements delivered to Finance Officer

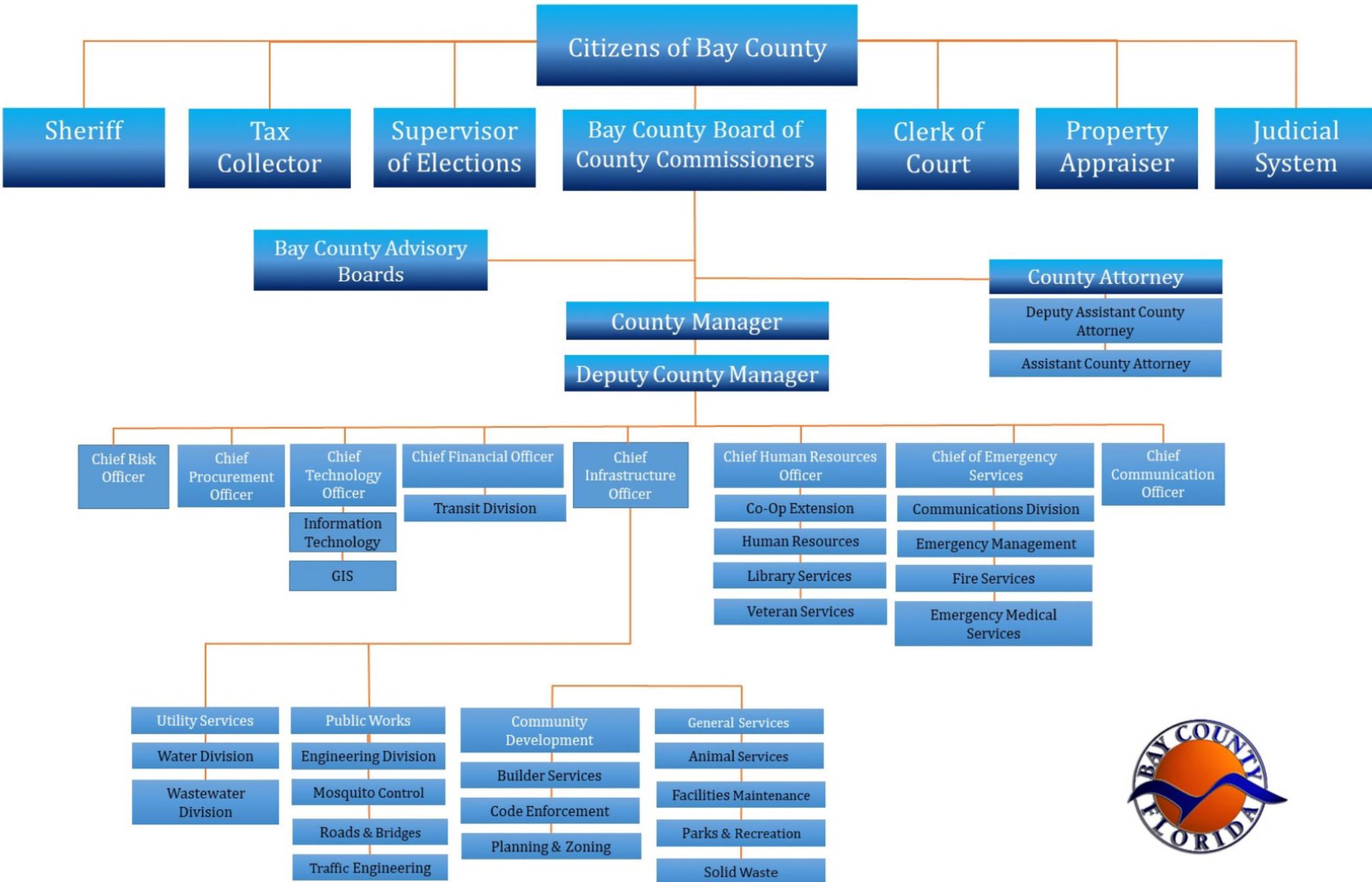
- 2) Contents
 - Title Page
 - Financial Section
 - Report of Independent Accountants
 - Management's Discussion and Analysis
 - Basic Financial Statements
 - Statement of Net Assets
 - Statement of Activities
 - Statement of Cash Flows
 - Notes to Financial Statements
 - Independent Auditors' Report on Additional Information
 - Schedule of Expenditures of Federal Awards
 - Report on Compliance and Internal Control
 - Summary of Findings
 - Independent Auditors' Management Letter

- 3) Support
 - Tipton, Marler, Garner and Chastain, CPA Group will:
 - a) Perform the year-end closing of the books.
 - b) Prepare all the financial statements.
 - c) Prepare work schedules and related materials as requested by the selected firm.
 - d) Provide paid invoices, canceled checks and other supportive documentation as requested by the firm.

APPENDIX A REQUIRED REPORTS

Landfill Report
Annual Financial Report
Statement of County Funded Related Court Functions
Annual Banking and Finance Report
Local Highway Finance Report
Dept. of Management Services–Technical Office Network Operations Report (911
Report)
Data Collection Report

APPENDIX B
ORGANIZATIONAL CHART



**APPENDIX C
KEY PERSONNEL**

Board of County Commissioners:

Robert J. Majka
Ashley Stukey

Board Finance:

Bill Kinsaul
Katy Nail
Kayla Barker

Clerk of the Circuit Court

Bill Kinsaul
Tammy Knight

Property Appraiser

Dan Sowell
Diane Raffield

Sheriff:

Tommy Ford
Kimberly Cummings

Supervisor of Elections

Mark Andersen

Tax Collector

Chuck Perdue