

CONTRACT

This contract entered into this 23 day of September, 1980, between the Nassau County Board of County Commissioners, Nassau County, Florida, hereafter referred to as County and Farmand, Farmand, and Farmand, P.A., Certified Public Accountants, hereafter referred to as Auditors.

The parties hereto agree as follows:

1. The Auditors shall conduct examinations of the records, accounts, and procedures of the Nassau County Tax Collector, Nassau County Sheriff, Nassau County Property Appraiser, Nassau County Clerk of the Circuit Court and Nassau County Board of County Commissioners for the fiscal years ending September 30, 1980, 1981, and 1982.

2. The examinations shall be made of all the funds and account groups of the Nassau County Tax Collector, Nassau County Sheriff, Nassau County Property Appraiser, Nassau County Clerk of the Circuit Court and Nassau County Board of County Commissioners.

3. The examinations shall be financial audits as defined by Florida Statutes and Chapter 10.800, Rules of the Auditor General, for county audits.

4. The audit of the Board of County Commissioners Comprehensive Employment Training Act Funds shall be limited to a financial audit. The Federal Government issues CETA regulations which pertain to legal compliance of the various provision of the laws, such as allowable or unallowable expenditures, whether participants are eligible in accordance with CETA regulations, etc. An audit of legal compliance with federal grant provisions will be performed separately from this audit. Therefore, the CETA audit portion of the county total audit should pertain only to a financial audit and not with federal CETA regulations.

5. The audit of the Board of County Commissioners Federal Revenue Sharing and Anti-recession funds shall be performed pursuant to both the requirements of a financial audit and the requirements of the Federal Revenue Sharing Audit Guide and Standards.

6. The County shall provide adequate space for the Auditors to efficiently conduct the examinations. The County shall also provide the Auditors with appropriate staff members to reproduce documents, pull documents and whenever possible and practicable, prepare certain designated schedules.

7. The Auditors shall observe the adequacy of the system of internal control. If weaknesses are noted, appropriate recommendations should be reviewed with the appropriate public officials.

8. The examinations shall be made in accordance with generally accepted auditing standards and the Rules of the Auditor General.

9. The primary purpose of the examinations is to express an opinion on the financial statements. Such examinations are subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, the Auditors will promptly notify the County.

10. The Auditors will assist the Nassau County Tax Collector, Nassau County Sheriff, Nassau County Property Appraiser and Nassau County Clerk of the Circuit Court with the preparation of all necessary financial statements for all the funds. These financial statements are the presentation of the Tax Collector, Sheriff, Property Appraiser and Clerk of the Circuit Court.

11. The Auditors shall express unqualified opinions on the financial statements of all funds of the Tax Collector, Sheriff, Property Appraiser, Clerk of the Circuit Court, Board of County Commissioners and the entire County report. If unable to express unqualified opinions, the Auditors should state the reasons for qualifications or disclaimers of opinion.

12. The Auditors shall hold exit conferences with the Tax Collector, Sheriff, Property Appraiser, Clerk of the Circuit Court and the Board of County Commissioners as required by Law and the Rules of the Auditor General at the conclusion of each year's examinations.

13. The Auditors shall provide the County 10 copies of the entire County Report which will include the report on the County taken as a whole and the reports of the Board of County Commissioners, Sheriff, Tax Collector, Clerk of the Circuit Court and Property Appraiser.

The reports shall be delivered to the County no later than March 31, of the year following the end of the fiscal year examined.

14. The County shall pay the Auditors their standard billing rates for services rendered, but not to exceed \$ 36,500 for the examination of the 1979-80 financial statement, \$ 38,300 for the examination of the 1980-81 financial statements, and \$ 40,200 for the examination of the 1981-82 financial statements, plus out of pocket expenses.

If unusual circumstances are encountered making it necessary for the Auditors to do additional work, the Auditors shall immediately report such conditions to the County and both parties may negotiate such additional compensation as appears justified.

Periodic progress billings shall be submitted as work progresses, but not more often than twice a month.

15. This contract is for a three year duration, however, the Board of County Commissioners may terminate this agreement after the completion of any one year examinations provided the termination is made in writing prior to the end of May of the fiscal year to be Audited.

IN WITNESS WHEREOF, the parties have signed this agreement as of the day and year herein first above written.

Nassau County Board of County Commissioners

BY

John F. Clayton

Chairman

ATTEST:

Dorely B. Thomas

Chief Deputy
Clerk of Circuit Court

Farmand, Farmand, and Farmand, P.A., Certified Public Accountants

BY

Terry B. Farmand CPA

Officer

CONTRACT

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Nassau County Board of County Commissioners

BY

John F. Claxton Chairman

ATTEST:

Dorothy B. Thompson *Chief Deputy*
Clerk of Circuit Court

Farmand, Farmand, and Farmand, P.A., Certified Public Accountants

BY

Terry B. Farmand CPA Officer