

**AMENDMENT NO. 1 / FIRST EXTENSION TO THE**  
**AGREEMENT FOR PROFESSIONAL AUDITING SERVICES**

THIS ADDENDUM entered into this 15th day of April, 2015 by and between the **BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA**, a political subdivision of the State of Florida, (hereinafter referred to as "County") and **Purvis Gray & Company**, (hereinafter referred to as "Auditor").

**WHEREAS**, the parties entered into an Agreement dated June 28, 2010 for Professional Auditing Services; and

**WHEREAS**, the original agreement provided for an initial term of five (5) years beginning June 28, 2010 and ending June 27, 2015, with an option to extend for two (2) subsequent years, subject to the annual review and recommendation of the Audit Selection Committee, the satisfactory negotiation of terms (including a cost acceptable to both the County and the Auditor), and the annual appropriation; and

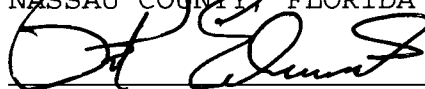
**WHEREAS**, the Auditor submitted a letter, dated February 11, 2015, requesting the Auditor Selection Committee's consideration to extend the contract for an additional two (2) year period with a proposed reduction in fees (Attachment "A"); and

**WHEREAS**, The Auditor Selection Committee met on March 4, 2015 and unanimously voted to recommend extension of the current contract for two years; and

**NOW, THEREFORE, FOR AND IN CONSIDERATION** of the mutual covenants and agreements herein contained, the parties hereto agree as follows:

1. In accordance with Section 3 of the Agreement for Professional Auditing Services dated June 28, 2010, the performance period is hereby extended for an additional two (2) years beginning June 28, 2015 and ending June 27, 2017.
2. Section 14 - Compensation: Professional Auditor Services to conduct the September 30, 2015 and 2016 audits shall be compensated in accordance with the proposed Schedule of Fees and Expenses attached hereto as Attachment "B"
3. All other provisions of said Agreement, not in conflict with this Addendum, shall remain in full force and effect.
4. Time is of the essence.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA



PAT EDWARDS  
Its: Chairman

ATTEST TO CHAIR'S SIGNATURE

*John A. Crawford*  
JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

MES  
04-15-15

Approved as to form and legality by the  
Nassau County Attorney:

*Michael S. Mullin*  
MICHAEL S. MULLIN

APPROVED:  
PURVIS GRAY & COMPANY

*Ronald D Whitesides*  
By: Ronald D Whitesides  
Its: Partner

STATE OF Florida  
COUNTY OF Alachua

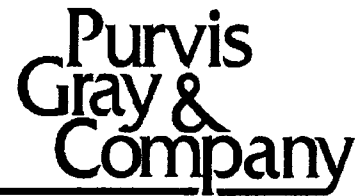
Before me personally appeared,  
Ronald D. Whitesides, who is personally known  or  
produced \_\_\_\_\_ as identification, known  
to be the person described in and who executed the foregoing  
instrument, and acknowledged to and before me that he/she  
executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal, this 13 day of  
March, 2015.

*April Bietila*  
Notary Signature



Notary-Public-State of Florida at large  
My Commission expires:



February 11, 2015

Auditor Selection Committee  
c/o Clerk Administrative Services  
Suite 456  
76347 Veterans Way  
Yulee, Florida 32097

Dear Selection Committee Members:

We appreciate your consideration of extending our existing contract as auditors of Nassau County (the County). As you are aware, Purvis, Gray and Company, LLP (Purvis, Gray and Company) is currently providing independent auditor services (and additional services related to preparation of financial statements) to the County pursuant to the Professional Auditing Services Agreement (the Agreement) dated June 28, 2010.

The Agreement was entered into after the County's Request for Proposals for Audit Services NC10-012 in which Purvis, Gray and Company was selected as the top ranked respondent. The Agreement specifies that Purvis, Gray and Company would conduct an annual audit of the County for fiscal years ended September 30, 2010 through 2014, and provided for pricing of those services as well as financial statement write-up services. In addition, pursuant to Section 19d of the Agreement, the Agreement may be renewed for an additional two (2) year period, subject to annual review and recommendation of the Audit Committee, satisfactory negotiation of terms, and subject to appropriation, under the same terms and conditions unless either party desires to change a specific provision of the Agreement.

Pursuant to Section 19d of the Agreement, Purvis, Gray and Company proposes to extend the Agreement two (2) additional years to conduct the September 30, 2015 and 2016 audits under the existing terms and conditions of the Agreement except that we propose to reduce the fees for professional auditor services as detailed in the attached proposed Schedule of Fees and Expenses. Although the cost to provide audit services continues to rise, the proposed fees represent a substantial decrease in fees for auditor services that have been made possible by a reduction in hours incurred in recent audits of the County. That reduction in hours is primarily the result of improvements in the County's accounting systems, records, and internal controls over the term of the Agreement.

**Certified Public Accountants**

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505  
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762  
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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

Auditor Selection Committee  
c/o Clerk Administrative Services  
Yulee, Florida

-2-

February 11, 2015

Again, we appreciate having been selected as auditors of the County and the opportunity to extend our engagement two (2) additional years. Over the course of our engagement with Nassau County, we believe we have filled a valuable role as external auditor as we strived to provide a high level of client service, industry expertise, integrity and professionalism in the conduct of the County's audits. We hope to continue that relationship. If we can provide any further information or discuss this proposal further, please do not hesitate to contact us.

Respectfully submitted,

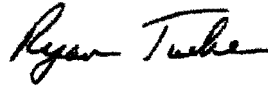
PURVIS, GRAY AND COMPANY, LLP



Ronald D. Whitesides, C.P.A.  
Audit Partner

Respectfully submitted,

PURVIS, GRAY AND COMPANY, LLP



Ryan M. Tucker, C.P.A.  
Audit Partner

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**FOR THE AUDITS OF THE 2015 AND 2016 FINANCIAL STATEMENTS**

<b>2015 Fee Proposal with Hours</b>			
	<b>Hours</b>	<b>Rates</b>	<b>Fees</b>
Partners	250	\$ 190	\$ 47,500
Managers	300	150	45,000
Supervisory Staff	300	125	37,500
Staff	400	100	40,000
	<u>1,250</u>		<u>170,000</u>
Section II E Services	150		17,000
<b>Totals</b>	<u><u>1,400</u></u>		<u><u>\$ 187,000</u></u>
		<b>Proposed 2015</b>	<b>Proposed 2016</b>
<b>Base Audit Fee, Including Single Audits</b>		<u>\$ 170,000</u>	<u>\$ 175,000</u>
<b>Section II E Services</b>			
Property Appraiser Write-Up		1,000	1,000
Tax Collector Write-Up		2,000	2,000
Sheriff Write-Up		2,000	2,000
Clerk Write-Up		2,000	2,000
Board and County-wide Write-up		10,000	10,000
		<u>17,000</u>	<u>17,000</u>
<b>Total Proposed Fees</b>		<u>187,000</u>	<u>192,000</u>
(Less Clerk Write-Up if not performed)		<u>(2,000)</u>	<u>(2,000)</u>
<b>Net Fee</b>		<u><u>\$ 185,000</u></u>	<u><u>\$ 190,000</u></u>