

**CONTRACT FOR PROFESSIONAL AUDITING SERVICES
FOR NASSAU COUNTY, FLORIDA**

THIS CONTRACT is entered into by and between the **Board of County Commissioners of Nassau County**, a political subdivision of the State of Florida, hereinafter referred to as the “County”, and Purvis Gray & Company, LLP, located at 222 NE 1st Street Gainesville, FL, hereinafter referred to as the “Consultant”.

WHEREAS, the County desires to obtain professional services for Auditing as are more fully described in the Scope of Services, attached hereto and incorporated herein as Exhibit “A”; and

WHEREAS, the Consultant desires to render certain professional services as described in Exhibit “A” and in response to the County’s Request for Proposal NC23-025-RFP (“RFP”), a copy of which is attached hereto and incorporated herein as Exhibit “B”; and

WHEREAS, the Consultant has the qualifications, experience, staff and resources to perform those professional services as referenced in the Consultant’s Response dated April 18, 2023, a copy of which is attached hereto and incorporated herein as Exhibit “C”; and

WHEREAS, the County, through a competitive selection process conducted in accordance with the requirements of law and County policy, and based upon the Consultant’s assurance that it has the qualifications, experience, staff and resources, the County has determined that it would be in the best interest of Nassau County to award a contract to the Consultant for the rendering of those services described in Exhibits “A” and “C”.

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties hereto agree as follows:

SECTION 1. Recitals.

1.1 The above recitals are true and correct and are incorporated herein, in their entirety, by this reference.

SECTION 2. Exhibits.

2.1 The Exhibits listed below are the exhibits incorporated into and made part of this Contract:

- Exhibit A** SCOPE OF SERVICES;
- Exhibit B** COUNTY’S REQUEST FOR PROPOSAL NC23-025-RFP (“RFP”), AS MODIFIED BY ADDENDA;
- Exhibit C** CONSULTANT’S RESPONSE DATED APRIL 18, 2023, BUT ONLY TO THE EXTENT RESPONSIVE TO THE RFP, UNDERSTANDING OF CONSULTANT’S PROPOSAL, AND NEGOTIATED FEE;
- Exhibit D** INSURANCE REQUIREMENTS

SECTION 3. Employment of the Consultant.

3.1 The County hereby agrees to engage the Consultant, and the Consultant hereby agrees to perform the professional services set forth in Exhibits “A” and “C”.

SECTION 4. Scope of Services.

4.1 The Consultant shall provide professional services in accordance with Exhibits “A” and “C”.

4.2 Services requested by the County or the County’s representative that are not set forth in Exhibits “A” and “C” shall be considered additional services. Any request for additional services and additional fees shall be mutually agreed upon by the parties in writing.

SECTION 5. The County's Responsibility.

5.1 The County shall provide the Consultant with all required data, information, and services regarding the requirements and objectives for the services under this Contract. The Consultant shall rely upon the accuracy and completeness of any information, reports, data supplied by the County or the County's representative.

5.2 The County hereby designates the Office of Management and Budget (OMB) Director, or designee, to act on the County's behalf under this Contract. The OMB Director, or designee, under the supervision of the County Manager, shall have complete authority to transmit instructions, receive information, interpret and define the County's policies and decisions with respect to materials, elements and systems pertinent to the provision of the Consultant's services.

SECTION 6. Term of Contract and Option to Extend or Renew.

6.1 The term of this Contract shall begin upon the execution of this Contract by all parties and shall terminate on September 30, 2026. The term of this Contract may be extended for five (5) additional years in one (1) year increments, with no changes in terms or conditions, upon mutual written agreement between the Consultant and the County. Any extension or amendment to this Contract shall be subject to availability of funds of the County as set forth in Section 11 hereinbelow.

6.2. In the event that this Contract is continued beyond the term provided above by mutual consent of the parties and not reduced to writing, this Contract shall be carried out on a month-to-month basis and shall not constitute an implied renewal of the Contract. Said month-to-month extension shall be upon the same terms of the Contract and at the compensation and payment provided herein.

SECTION 7. Compensation.

7.1 The Consultant shall be compensated in an amount not to exceed \$695,153.00, in accordance with Exhibit "C".

7.2 The Consultant shall prepare and submit to the Office of Management and Budget Director, for approval, an invoice for the services rendered, with a copy provided to invoices@nassaucountyfl.com. Invoices for services shall be paid in accordance with the Florida Prompt Payment Act found at Section 218.70, Florida Statutes. All invoices shall be accompanied by a report or statement identifying the nature of the work performed, the hours required and compensation for the work performed. The report or statement shall show a summary of fees. The County reserves the right to withhold payment to the Consultant for failure to perform the work in accordance with the provisions of this Contract, and the County shall promptly notify the Consultant in writing if any invoice or report is found to be unacceptable and will specify the reasons therefor. The Consultant shall have thirty (30) days to cure any failure upon written notice. Consultant shall honor all purchase orders or work authorizations issued prior to the expiration of the term of this Contract.

7.3 All representation, indemnifications, warranties and guaranties made in, required by or given in accordance with this Contract, as well as all continuing obligations indicated in this Contract, will survive final payment and termination or completion of this Contract.

7.4 Final Invoice: Consultant shall submit to County Consultant's final/last billing to County clearly marked as "Final Invoice." Submittal of the Final Invoice by Consultant to County shall indicate that all services have been performed by Consultant and that all charges and costs have been invoiced by the Consultant to County and that there is no further work to be performed and no further invoices to be submitted under this Contract.

SECTION 8. Standard of Care.

8.1 The Consultant shall exercise the same degree of care, skill, and diligence in the performance of the services as is ordinarily provided by a professional under similar circumstances, at the same time, and in the same locality. In the County's sole discretion, upon request by the County, the Consultant shall, at no additional cost to the County, re-perform services which in the sole discretion of the County do not meet the foregoing standard of care.

SECTION 9. Equal Opportunity Employment.

9.1 In connection with the work to be performed under this Contract, the Consultant agrees to comply with the applicable provisions of State and Federal Equal Employment Opportunity statutes and regulations.

SECTION 10. Access to Premises.

10.1 The County shall be responsible for providing access to all project sites (if required), and for providing project site specific information.

SECTION 11. Funding.

11.1 The County's performance and obligation under this Contract is contingent upon an annual appropriation by the Board of County Commissioners for subsequent fiscal years and is subject to termination based on lack of funding.

SECTION 12. Expenses.

12.1 The Consultant shall be responsible for all expenses incurred while performing the services under this Contract including, but not limited to, license fees, memberships and dues; automobile and other travel expenses; meals and entertainment; insurance premiums; and all salary, expenses and other compensation paid to the Consultant's agents, if any, hired by the Consultant to complete the work under this Contract.

SECTION 13. Taxes, Liens, Licenses and Permits.

13.1 The Consultant recognizes that the County, by virtue of its sovereignty, is not required to pay any taxes on the services or goods purchased under the terms of this Contract. As such, the Consultant shall refrain from including taxes in any billing. The Consultant is placed on notice that this exemption generally does not apply to nongovernmental entities, contractors, or subcontractors. Any questions regarding this tax exemption shall be addressed to the County Manager.

13.2 The Consultant shall secure and maintain all licenses and permits required to perform the services under this Contract and to pay any and all applicable sales or use tax, or any other tax or assessment which shall be imposed or assessed by any and all governmental authorities, required under this Contract, and to meet all federal, state, county and municipal laws, ordinances, policies and rules.

13.3 The Consultant acknowledges that property being improved that is titled to the County, shall not be subject to a lien of any kind for any reason. The Consultant shall include notice of such exemptions in any subcontracts and purchase orders issued under this Contract.

SECTION 14. Governing Law, Venue and Compliance with Laws.

14.1 This Contract shall be deemed to have been executed and entered into within the State of Florida and any dispute arising hereunder, shall be governed, interpreted and construed according to the laws of the State of Florida, the Ordinances of Nassau County, and any applicable federal statutes, rules and regulations. Any and all litigation arising under this Contract shall be brought in Nassau County, Florida, and any trial shall be non-jury. Any mediation, pursuant to litigation, shall occur in Nassau County, Florida.

14.2 The Consultant shall comply with applicable regulatory requirements including federal, state, and local laws, rules, regulations, codes, orders, criteria and standards.

SECTION 15. Modifications.

15.1 The terms of this Contract may be modified only upon the written and mutual consent of both parties, and approval by appropriate legal authority in the County.

SECTION 16. Assignment and Subcontracting.

16.1 The Consultant shall not assign, sublet, convey or transfer its interest in this Contract without the prior written consent of the County.

16.2 In order to assign this Contract, or to subcontract any of the work requirements to be performed, the Consultant shall ensure and provide assurances to the County, that any subcontractor selected for work under this Contract has the necessary qualifications and abilities to perform in accordance with the terms and conditions of this Contract. The Consultant shall provide the County with the names of any subcontractor considered for work under this Contract; the County reserves the right to reject any subcontractor whose qualifications or performance, in the County's sole discretion, are insufficient. The Consultant shall be responsible for all work performed and all expenses incurred with the project. Any subcontract arrangements shall be evidenced by a written document available to the County upon request. The Consultant further agrees that the County shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract. The Consultant, at its expense, shall defend the County against such claims.

16.3 The Consultant shall make payments to any of its subcontractors within seven (7) working days after receipt of full or partial payments from the County in accordance with Section 287.0585, Florida Statutes, unless otherwise stated in the contracts between the

Consultant and subcontractors. The Consultant's failure to pay its subcontractor(s) within seven (7) working days shall result in a penalty charged against the Consultant and paid to the subcontractors in the amount of one-half of one percent (0.50%) of the amount due per day from the expiration of the period allowed herein for payment. Such penalty shall be in addition to the actual payments owed and shall not exceed fifteen percent (15%) of the outstanding balance due.

SECTION 17. Severability.

17.1 If any section, subsection, sentence, clause, phrase, or portion of this Contract is, for any reason, held invalid, unconstitutional, or unenforceable by any Court of Competent Jurisdiction, such portion shall be deemed as a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 18. Termination for Default.

18.1 If the Consultant fails to perform any of its obligations under this Contract, and if such default remains uncured for a period of more than fifteen (15) days after notice thereof was given in writing by the County to the Consultant, then the County may, without prejudice to any right or remedy the County may have, terminate this Contract.

18.2 Upon termination of this Contract, the Consultant shall immediately (1) stop work on the date specified; (2) terminate and settle all orders and subcontracts relating to the performance of the terminated work; (3) transfer all work in process, completed work, and other materials related to the terminated work to the County; (4) render to the County all property belonging to the County, including but not limited to, equipment, books, and records.

SECTION 19. Termination for Convenience.

19.1 The County reserves the right to terminate this Contract in whole or part by giving the Consultant written notice at least thirty (30) days prior to the effective date of the

termination. Upon receipt of written notice of termination from the County, the Consultant shall only provide those services and/or materials specifically approved or directed by the County. All other rights and duties of the parties under the Contract shall continue during such notice period, and the County shall continue to be responsible to the Consultant for the payment of any obligations to the extent such responsibility has not been excused by breach or default of the Consultant. The Consultant shall promptly contact the County to make arrangements to render to the County all property belonging to the County, including but not limited to, equipment, books, and records.

SECTION 20. Nondisclosure of Proprietary Information.

20.1 The Consultant shall consider all information provided by the County and all reports, studies, calculations, and other documentation resulting from the Consultant's performance of the services to be proprietary unless such information is available from public sources. The Consultant shall not publish or disclose proprietary information for any purpose other than the performance of the services without the prior written authorization of the County or in response to legal process.

SECTION 21. Contingent Fees.

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

SECTION 22. Ownership of Documents.

22.1 The Consultant shall be required to work in harmony with other County consultants relative to providing information requested in a timely manner and in the specified form. All documents, records, disks, original drawings, or other information shall become the property of the County upon completion for its use and distribution as may be deemed appropriate by the County.

SECTION 23. Force Majeure.

23.1 Neither party of this Contract shall be liable to the other for any cost or damages if the failure to perform the Contract arises out of causes beyond the control and without the fault or negligence of the parties. Such causes may include, but are not restricted to, acts of nature, fires, quarantine restrictions, strikes and freight embargoes. In all cases, the failure to perform shall be totally beyond the control and without any fault or negligence of the party.

23.2 In the event of delay from the foregoing causes, the party shall take all reasonable measures to mitigate any and all resulting delay or disruption in the party's performance obligation under this Contract. If the delay is excusable under this section, the delay shall not result in any additional charge or cost under the Contract to either party. In the case of any delay that the Consultant believes is excusable under this section, the Consultant shall notify the County in writing of the delay or potential delay and describe the cause of the delay either: (1) within ten (10) calendar days after the cause that created or will create the delay first arose, if the Consultant could reasonably foresee that a delay could occur as a result; or (2) within five (5) calendar days after the date the Consultant first had reason to believe that a delay could result, if the delay is not reasonably foreseeable. THE FOREGOING SHALL CONSTITUTE THE CONSULTANT'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY. Providing notice in strict accordance with this section is a condition precedent to such remedy. The

County, in its sole discretion, shall determine if the delay is excusable under this section and shall notify the Consultant of its decision in writing. No claim for damages, other than for an extension of time, shall be asserted against the County. The Consultant shall not be entitled to an increase in the Contract price or payment of any kind from the County for direct, indirect, consequential, impact, or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this section, after the causes have ceased to exist, the Consultant shall perform at no increased cost, unless the County determines, in its sole discretion, that the delay will significantly impair the value of the Contract to the County, in which case, the County may do any or all of the following: (1) accept allocated performance or deliveries from the Consultant, provided that the Consultant grants preferential treatment to the County with respect to products or services subjected to allocation; (2) purchase from other sources (without recourse to and by the Consultant for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchases may be deducted from the Contract quantity; or (3) terminate the Contract in whole or in part.

SECTION 24. Access And Audits of Records.

24.1 The Consultant shall maintain adequate records to justify all charges, expenses, and costs incurred in providing the services and materials for at least three (3) years after completion of work contemplated under this Contract. The County and the County Clerk of Court shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours upon five (5) days' written notice to the Consultant.

SECTION 25. Independent Consultant Status.

25.1 The Consultant shall perform the services under this Contract as an independent contractor and nothing contained herein shall be construed to be inconsistent with this relationship or status. Nothing in this Contract shall be interpreted or construed to constitute the Consultant or any of its agents or employees to be an agent, employee or representative of the County.

25.2 The Consultant and the County agree that during the term of this Contract: (a) the Consultant has the right to perform services for others; (b) the Consultant has the right to perform the services required by this Contract; and (c) the Consultant has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Contract.

SECTION 26. Indemnification.

26.1 The Consultant shall indemnify and hold harmless the County and its agents and employees from all claims, liabilities, damages, losses, expenses and costs, including attorney's fees, arising out of or associated with or caused by the negligence, recklessness, or intentionally wrongful conduct of the Consultant or any persons employed or utilized by the Consultant, in the performance of this Contract. The Consultant shall, at its own expense, defend any and all such actions, suits, or proceedings which may be brought against the County in connection with the Consultant's performance under this Contract.

SECTION 27. Insurance.

27.1 The Consultant shall provide and maintain at all times during the term of this Contract, without cost or expense to the County, such commercial (occurrence form) or comprehensive general liability, workers compensation, professional liability, and other

insurance policies as detailed in Exhibit "D". The policy limits required are to be considered minimum amounts.

27.2 The Consultant shall provide to the County a Certificate of Insurance for all policies of insurance and renewals thereof in a form acceptable to the County. Said certificates shall provide that the Nassau County Board of County Commissioners is an additional insured, and that the County shall be notified in writing of any reduction, cancellation or substantial change of policy or policies at least thirty (30) days prior to the effective date of said action with the exception of ten (10) days for non-payment. All insurance policies shall be issued by responsible companies who are acceptable to the County and licensed and authorized under the laws of the State of Florida.

SECTION 28. Dispute Resolution Process.

28.1 In the event of a dispute regarding the interpretation of the terms of this Contract, the County, in its sole discretion, may elect to use the dispute resolution process as set forth in this section.

28.2 In the event the County elects to use the dispute resolution process under this section, the County shall send a written communication to the Consultant pursuant to Section 35 hereinbelow. The written notification shall set forth the County's interpretation of the terms of this Contract.

28.3 The County shall then set a date and time for the parties to meet with the County Manager or designee. This meeting shall be set no more than twenty (20) days from the date that the written communication was sent to the Consultant. The Consultant may submit a written response to the County's written communication no less than five (5) days prior to the meeting with the County Manager or designee.

28.4 If no satisfactory resolution as to the interpretation of the Contract terms reached at the meeting with the County Manager or designee, then the parties may elect to submit the dispute to mediation in accordance with mediation rules as established by the Florida Supreme Court. Mediators shall be chosen by the County and the cost of mediation shall be borne by the Consultant. The Consultant shall not stop work during the pendency of the dispute resolution or mediation process as set forth in this section.

SECTION 29. E-Verify.

29.1 The Consultant shall comply with Section 448.095, Florida Statutes, and use the United States Department of Homeland Security's E-Verify system ("E-Verify") to verify the employment eligibility of all persons hired by the Consultant during the term of this Contract to work in Florida. Additionally, if the Consultant uses subcontractors to perform any portion of the work (under this Contract), the Consultant shall include a requirement in the subcontractor's contract that the subcontractor use E-Verify to verify the employment eligibility of all persons hired by subcontractor to perform any such portion of the work. Answers to questions regarding E-Verify as well as instructions on enrollment may be found at the E-Verify website: www.uscis.gov/e-verify.

29.2 The Consultant shall maintain records of its participation and compliance with the provisions of the E-Verify program, including participation by its subcontractors as provided above, and to make such records available to the County or other authorized entity consistent with the terms of the Consultant's enrollment in the program. This includes maintaining a copy of proof of the Consultant's and subcontractors' enrollment in the E-Verify program. If the Consultant enters into a contract with a subcontractor, the subcontractor shall provide the Consultant with an affidavit stating that the subcontractor does not employ, contract with, or

subcontract with an unauthorized alien. The Consultant shall maintain a copy of such affidavit for the duration of the Contract.

29.3 Compliance with the terms of the E-Verify program provision is made an express condition of this Contract and the County may treat a failure to comply as a material breach of the Contract. If the County terminates the Contract pursuant to Section 448.095(2)(c), Florida Statutes, the Consultant may not be awarded a public contract for at least one (1) year after the date on which the contract was terminated and the Consultant is liable for any additional costs incurred by the County as a result of the termination of this Contract.

SECTION 30. Public Records.

30.1 The County is a public agency subject to Chapter 119, Florida Statutes. **IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 530-6090, RECORDS@NASSAUCOUNTYFL.COM, 96135 NASSAU PLACE, SUITE 6, YULEE, FLORIDA 32097.** Under this Contract, to the extent that the Consultant is providing services to the County, and pursuant to Section 119.0701, Florida Statutes, the Consultant 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 this chapter 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 Consultant 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 Consultant or keep and maintain public records required by the County to perform the service. If the Consultant transfers all public records to the County upon completion of the Contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically shall 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.

30.2 A request to inspect or copy public records relating to the County's contract for materials shall be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Consultant of the request, and the Consultant shall provide the records to the public agency or allow the records to be inspected or copied within a reasonable time.

30.3 If the Consultant does not comply with the County's request for records, the County shall enforce the Contract provisions in accordance with the Contract.

30.4 If the Consultant fails to provide the public records to the County within a reasonable time, the Consultant may be subject to penalties under Section 119.10, Florida Statutes.

30.5 If a civil action is filed against the Consultant to compel production of public records relating to the Contract, the Court shall assess and award against the Consultant the reasonable costs of enforcement, including reasonable attorney fees if:

- a. The Court determines that the Consultant unlawfully refused to comply with the public records request within a reasonable time; and
- b. At least eight (8) business days before filing the action, the plaintiff provided written notice of the public records request, including a statement that the Consultant has not complied with the request, to the County and to the Consultant.

30.6 A notice complies with Section 30.5 b. hereinabove, if it is sent to the County's custodian of public records and to the Consultant at the Consultant's address listed on its Contract with the County or to the Consultant's registered agent. Such notices shall be sent pursuant to Section 35 hereinbelow.

30.7 If the Consultant complies with a public records request within eight (8) business days after the notice is sent, the Consultant is not liable for the reasonable costs of enforcement.

SECTION 31. Disclosure Of Litigation, Investigations, Arbitration or Administrative Decisions.

31.1 During the term of this Contract, or any extension thereto, the Consultant shall have the continued duty to disclose to the County Attorney, in writing, upon occurrence, all civil or criminal litigation, arbitration, mediation, or administrative proceeding involving the Consultant. If the existence of the proceeding causes the County concerns that the Consultant's ability or willingness to perform this contract is jeopardized, the Consultant may be required to provide the

County with reasonable written assurance to demonstrate the Consultant can perform the terms and conditions of the Contract.

SECTION 32. Public Entity Crimes.

32.1 In accordance with Section 287.133, Florida Statutes, the Consultant certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date of this Contract.

SECTION 33. Anti-Discrimination.

33.1 The Consultant agrees that it will not discriminate in employment, employee development, or employee advancement because of religious or political opinions or affiliations, race, color, national origin, sex, age, physical handicap, or other factors, except where such factor is a bonified occupational qualification or is required by State and/or Federal Law.

SECTION 34. Advertising.

34.1 The Consultant shall not publicly disseminate any information concerning this Contract without prior written approval from the County, including but not limited to, mentioning the Contract in a press release or other promotional material, identifying the County as a reference, or otherwise linking the Consultant's name and either description of this Contract or the name of the County in any material published, either in print or electronically, to any entity that is not a party this Contract, except potential or actual authorized distributors, dealers, resellers, or service representative.

SECTION 35. Notices.

35.1 All notices, demands, requests for approvals or other communications given by the parties to another in connection with this Contract shall be in writing, and shall be sent by registered or certified mail, postage prepaid, return receipt requested, or overnight delivery service (such as federal express), or courier service or by hand delivery to the office of each party indicated below:

County: Nassau County
Attn: Chris Lacambra
96135 Nassau Place Suite 2
Yulee, Florida 32097

Consultant: Purvis Gray & Company, LLP
Attn: Ronald Whitesides
222 NE 1st Street
Gainesville, FL 32601

SECTION 36. Attorney's Fees.

36.1 Notwithstanding the provisions of Section 30 hereinabove, in the event of any legal action to enforce the terms of this Contract each party shall bear its own attorney's fees and costs.

SECTION 37. Authority to Bind.

37.1 The Consultant represents and warrants that the Consultant's undersigned representative if executing this Contract of behalf of a partnership, corporation or agency has the authority to bind the Company to the terms of this Contract.

SECTION 38. Conflicting Terms, Representations and No Waiver of Covenants or Conditions.

38.1 In the event of any conflict between the terms of this Contract and the terms of any exhibits, the terms of this Contract shall prevail.

38.2 All representations, indemnifications, warranties and guaranties made by the Consultant in this Contract, as well as all continuing obligations indicated in this Contract, shall survive final payment and termination or completion of this Contract.

38.3 The failure of either party to insist on strict performance of any covenant or condition herein, or to exercise any option herein contained, shall not be construed as a waiver of such covenant, condition, or option in any other instance.

38.4 The Consultant warrants that any goods provided by the Consultant under this Contract shall be merchantable. All goods provided shall be of good quality within the description given by the County, shall be fit for their ordinary purpose, shall be adequately contained and packaged with the description given by the County, shall conform to the agreed upon specifications, and shall conform to the affirmations of facts made by the Consultant or on the container or label.

SECTION 39. Construction of Contract.

39.1 The parties hereby acknowledge that they have fully reviewed this Contract and any exhibits and have had the opportunity to consult with legal counsel of their choice, and that this Contract shall not be construed against any party as if they were the drafter of this Contract.

SECTION 40. Headings.

40.1 The section headings and captions of this Contract are for convenience and reference of the parties and in no way define, limit or describe the scope or intent of this Contract or any part thereof.

SECTION 41. Entire Agreement and Execution.

41.1 This Contract, together with any exhibits, constitutes the entire Contract between the County and the Consultant and supersedes all prior written or oral understandings.

41.2 This Contract may be executed in any number of counterparts; each executed counterpart hereof shall be deemed an original; and all such counterparts, when taken together, shall be deemed to constitute one and the same instrument.

SECTION 42. Change of Laws.

42.1 If there is a change in any state or federal law, regulation or rule or interpretation thereof, which affects this Contract or the activities of either party under this Contract, and either party reasonably believes in good faith that the change will have a substantial adverse effect on that party's rights or obligations under this Contract, then that party may, upon written notice, require the other party to enter into good faith negotiations to renegotiate the terms of this Contract. If the parties are unable to reach an agreement concerning the modification of this Contract within fifteen (15) days after the date of the notice seeking renegotiation, then either party may terminate this Contract by written notice to the other party. In such event, Consultant shall be paid its compensation for services performed prior to the termination date.

[The remainder of this page left intentionally blank.]

IN WITNESS WHEREOF, the parties have executed this Contract which shall be deemed an original on the day and year last written below.

**BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA**

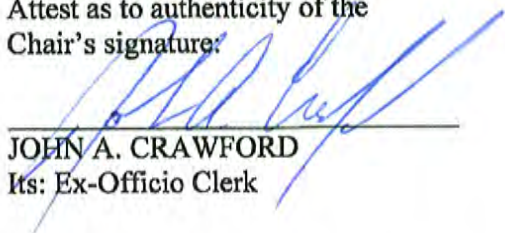


By: Klynt Farmer

Its: Chairman

Date: 9-11-23

Attest as to authenticity of the
Chair's signature:



JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form and legality by the
Nassau County Attorney

Denise C. May 8/24/2023
DENISE C. MAY

Purvis Gray & Company., LLP

Ronald Whitesides

By: Ronald Whitesides

Its: Partner

Date: 8/23/2023

EXHIBIT "A"
SCOPE OF SERVICES

SECTION 2 FROM RFP:

- 2.1 Nassau County desires the auditor to express opinions on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles including the County, Board of County Commissioners, and each Constitutional Officer.
- 2.2 Nassau County also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles; specifically, the budgetary comparison statements for the General Fund and the Major Revenue Funds. The auditor is not required to audit the supporting schedules contained in the Annual Comprehensive Financial Report. However, the auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements and the combining and individual fund financial statements and schedules. The auditor is not required to audit the introductory section of the report or the statistical section of the report.
- 2.3 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.
- 2.4 The auditor is not required to audit the schedule of expenditures of federal and state awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.
- 2.5 Nassau County intends to produce a Annual Comprehensive Financial Report (ACFR). Nassau County will forward its ACFR to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting Program. It is anticipated that the selected Respondent will be required to provide possible special assistance to Nassau County to meet the requirements of that program.
- 2.6 **REPORTS TO BE ISSUED:** Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:
 - 2.6.1 Opinions on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal and state awards "in relation to" the audited financial statements will be provided for the County, the board of County Commissioners, and the individual Constitutional Officers if applicable.

REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK

- 2.6.2 A report on compliance and internal control over financial reporting based on an audit of the financial statements in accordance with the Governmental Auditing Standards.
- 2.6.3 A report on compliance and internal control over compliance applicable to each major federal program and state financial assistance projects.
- 2.6.4 A letter of compliance on the Local Governmental Entity Financial Condition Assessment as required by the Florida Auditor General Chapter 10.550 (most recent effective date).
- 2.6.5 A report on compliance with Section 218.415, Florida Statutes.
- 2.6.6 A report on compliance with Section 365.172(10) and Section 365.173(2)(d), Florida Statutes
- 2.6.7 For the Clerk of Courts & Comptroller, a report on compliance with Section 28.35 and Section 28.36, Florida Statutes
- 2.6.8 For the Clerk of Courts & Comptroller, a report on compliance with Section 61.181, Florida Statutes
- 2.6.9 Any other attestations/audits as may be required by Florida Statutes or Florida Administrative Code. This includes, but is not limited to:
 - A report on the fair presentation of the Schedule of Activity, Landfill Management Escrow Account, to comply with rule 62-701.630(5) of the Florida Administrative Code.
 - A report on the fair presentation of the Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes.

2.7 TIME REQUIREMENTS FOR SERVICES

- 2.7.1 The list of reports to be prepared by Finance for the Preliminary Field Work will be submitted by the Auditor at least two weeks prior to the Commencement of Preliminary Field Work.
- 2.7.2 Preliminary Field Work may commence on or before July 1 of each year. An exception to this requirement will be made in the first year of the contract. The Preliminary Field Work will be completed by August 31st each year, unless a later date is specifically requested and agreed upon.
- 2.7.3 The list of reports to be prepared by Finance for the Final Field Work will be submitted on or before September 30. Final Field Work for the Board of County Commissioners will begin on or around December 1 and end on or before December 31 each year.
- 2.7.4 Final Fieldwork for Constitutional Officers will be conducted in November and December of each year and will end on or before December 31 each year. Additional questions, clarifications or requests may be raised by the Auditor after this date; however, these should be minimized to the extent possible and should not require significant, additional on-site Field Work.

- 2.7.5 Audit Adjustments and Review will be completed on or before January 31 each year.
- 2.7.6 Preliminary Board financial statements and County-wide Financial Statements with all necessary individual, combining, and combined statements and schedules needed to meet the requirements of the Annual Comprehensive Financial Report shall be delivered to the County by February 25th of each year. The County understands that in order to meet this deadline, the books of the County will need to be closed, in good order, and ready for audit by December 1st of each year.
- 2.7.7 Final Financial Statements with all necessary individual, combining, and combined statements and schedules needed to meet the requirements of the Annual Comprehensive Financial Report shall be delivered to the County by the Board's Day meeting in March each year.
- 2.7.8 The combined audit reports of the County-wide financial statements and the individual audit reports of the County and the Constitutional Officers required by the Florida Auditor General shall be delivered to the County by March 30th of each year.

2.8 ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

- 2.8.1 The Board of County Commissioners' staff and Constitutional Officers' staff and responsible management personnel will be available during the audit to assist the Auditor by providing certain audit schedules, information, documentation, and explanations. The County will provide the Auditor with reasonable workspace, desks, and chairs.
- 2.8.2 Report Preparation. All reports shall be the responsibility of the Auditor (prepare, assemble, type, print, and bind). These shall include, but not be limited to, the following:
 - 2.8.2.1 Financial Statements with all necessary individual, combining, and combined statements and schedules needed to meet the requirements of the Annual Comprehensive Financial Report ("ACFR") Certificate of Achievement for Excellence in Financial Reporting Program. The County intends to utilize an outside printer for actual production of the ACFR, all other reports referenced will be produced by the Auditor. The completed ACFR will be assembled by the Auditor and emailed to the Clerk's Office in an electronic printable "pdf" format for submission to the printer on or before March 14th of each year.
 - 2.8.2.2 Combined and individual financial statements audit reports for the Board of County Commissioners, Clerk of the Circuit Court, Supervisor of Elections, Sheriff, Tax Collector, and Property Appraiser.
 - 2.8.2.3 Countywide Annual Financial Report of Units of Local Government.

2.9 AUDITOR INDEPENDENCE

The Auditor affirms that it is independent of Nassau County, as defined by generally accepted auditing standards and the United States General Accounting Office's Government Auditing Standards. The Auditor shall give the County written notice of any professional relationships involving the County or any of its agencies entered into during the period of the Agreement.

2.10 ADDITIONAL RESPONSIBILITIES

As discussed in the Audit Engagement Letter (Audit Procedures-General), Auditor is responsible for planning and performing the audit to obtain reasonable assurance that material misstatements caused by fraud or error are detected. Auditor is not responsible for detecting immaterial misstatements caused by fraud or error.

2.11 PLANNING

There shall be a planning stage and said planning stage will involve meetings with the Auditor and the County Manager (or designee) and the Clerk, or his designee, to set forth time frames and schedules for conferences during the audit and the exit conference. The requirements in the RFP as to reports to the Audit Committee are in addition to the conferences and exit conference referenced herein.

2.12 WORK PAPER RETENTION AND ACCESS TO WORKPAPERS

All work papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by Nassau County of the need to extend the retention period. The auditor will be required to make work papers available, upon request to parties or their designees, including, but not limited to, parties designated by the Federal or State governments or by Nassau County as part of an audit quality review process.

EXHIBIT B

**NASSAU COUNTY
FLORIDA**



**REQUEST FOR PROPOSAL (RFP)
PROFESSIONAL AUDITING
SERVICES**

BOARD OF COUNTY COMMISSIONERS, NASSAU COUNTY

RFP NO. NC23-025

PROPOSALS ARE DUE NO LATER THAN 10:00 A.M. EST

April 20, 2023

TABLE OF CONTENTS**SECTION 1 – GENERAL INFORMATION**

- 1.1 ADVERTISEMENT
- 1.2 INTRODUCTION
- 1.3 LEGAL AND REGULATORY REQUIREMENTS
- 1.4 SERVICES PURPOSE
- 1.5 BACKGROUND
- 1.6 FORM OF GOVERNMENT
- 1.7 FUND STRUCTURE
- 1.8 PREVIOUS AUDIT REPORTS
- 1.9 RETIREMENT PLANS
- 1.10 SUBCONTRACTING/JOINT PROPOSAL
- 1.11 INSURANCE

SECTION 2 – SCOPE OF WORK**SECTION 3 – INSTRUCTIONS AND INFORMATION TO RESPONDENTS**

- 3.1 TENTATIVE SCHEDULE OF CALENDAR OF EVENTS
- 3.2 SUBMISSION OF PROPOSALS
- 3.3 EXAMINATION OF RFP DOCUMENTS
- 3.4 INTERPRETATION/ADDENDA
- 3.5 POINT OF CONTACT
- 3.6 PROPOSALS AND PRESENTATION COST
- 3.7 PROPOSAL REQUIREMENTS
- 3.8 INDEPENDENT CONSULTANTS
- 3.9 PREPARATION OF PROPOSAL/SUBMITTAL FORMAT
- 3.10 FIRM OFFER
- 3.11 RIGHT TO REJECT/WAIVE FORMALITIES IN RFP RESPONSE
- 3.12 INTENT OF AGREEMENT
- 3.13 REIMBURSEMENT OF EXPENSES
- 3.14 DISQUALIFICATION OF RESPONDENTS
- 3.15 REUSE OF DOCUMENTS AND WORK PAPERS
- 3.16 INDEMNIFICATION

SECTION 4 – EVALUATION/SELECTION OF SHORT-LIST

- 4.1 AUDIT COMMITTEE
- 4.2 RANKING/SCORING OF PROPOSALS
- 4.3 EVALUATION CRITERIA
- 4.4 SHORT-LIST/COMPETITIVE SELECTION
- 4.5 ORAL PRESENTATIONS
- 4.6 RECOMMENDATION OF AWARD

SECTION 5 – CONTRACT PROCEDURES

- 5.1 PRESENTATION TO THE BOARD
- 5.2 BOCC RIGHT TO REJECT
- 5.3 CONTRACT NEGOTIATIONS
- 5.4 UNABLE TO NEGOTIATE

- 5.5 CONTRACT
- 5.6 FULL CONTRACT EXECUTION
- 5.7 PRICE QUOTE FOR SERVICES

ATTACHMENTS:

ATTACHMENT A – ADDENDUM ACKNOWLEDGEMENT

ATTACHMENT B - PUBLIC ENTITY CRIMES SWORN STATEMENT

ATTACHMENT C - EXPERIENCE OF THE RESPONDER

ATTACHMENT D - DRUG FREE WORKPLACE CERTIFICATE

ATTACHMENT E – E-VERIFY FORM (ATTACHMENTS E-1 & 2)

ATTACHMENT F - INSURANCE REQUIREMENTS

ATTACHMENT G - PROFESSIONAL SERVICES CONTRACT

SECTION 1: GENERAL INFORMATION**1.1 ADVERTISEMENT:**

NOTICE IS HEREBY GIVEN that the Board of County Commissioners of Nassau County, Florida invites sealed proposals for:

**PROFESSIONAL AUDITING SERVICES
RFP NO. NC23-025**

- 1.2 **INTRODUCTION:** Nassau County, Florida is requesting proposals from qualified firms of certified public accountants to audit its financial statements. The Nassau County government is comprised of the Board of County Commissioners and the following Constitutional Officers: Clerk of Circuit Court & Comptroller; Property Appraiser; Sheriff; Supervisor of Elections; and the Tax Collector. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits set forth in the Governmental Audit Standards issued by the Comptroller General of the United States and the provisions of the Federal and State Single Audit Acts.
- 1.3 **LEGAL AND REGULATORY REQUIREMENTS:** All the Constitutional Officers and County Commissioners are governed by and derive their operating authority from the constitution and laws of the State of Florida. Section 218, Florida Statutes requires an annual financial audit of all County agencies. Section 11.45(1)(c) defines a financial audit as "an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with generally accepted auditing standards and government auditing standards as adopted by the Board of Accountancy."
- 1.4 **SERVICES PURPOSE:** Nassau County is soliciting the services of qualified firms of certified public accountants to audit its financial statements, and the financial statements of the Constitutional Officers, for the fiscal years ending September 30, 2023, 2024, and 2025, with the County's option to renew for five (5) one-year terms beyond the initial three (3) years. These audits shall be performed in accordance with the provisions contained in this Request for Proposal.
- 1.5 **BACKGROUND:** Nassau County, Florida, encompasses 726 square miles in the northeast corner of Florida bordering Georgia (north), the Atlantic Ocean (east), and Jacksonville (south). The land area for the County is equal to 652 square miles, with the remaining 74 square miles representing inland waterways. The County is divided into three incorporated areas: Hilliard in the northwest region, Callahan in the south mid-west and Fernandina Beach (the County seat) in the east.
- 1.6 **FORM OF GOVERNMENT:** The County operates under a non-charter commission/administrator form of government, with a governing board consisting of five county commissioners, elected at-large to staggered four-year terms. Each commission member must meet district residency requirements.
- 1.7 **FUND STRUCTURE:** At the time of this RFP, Nassau County (excluding Constitutional Officers) has a General Fund, twenty-four (24) Special Revenue Funds, two (2) Debt Service Funds, seven (7) Capital Project Funds, two (2) Custodial Funds and two (2) Enterprise Funds.

- 1.8 **PREVIOUS AUDIT REPORTS:** Respondents are encouraged to view past audit reports of the Board of County Commissioners and Constitutional Officers, which can be obtained from the Auditor General's website.
- 1.9 **RETIREMENT PLANS:** Nassau County participates in the Florida Retirement System (FRS); a Multiple Employer Cost-Sharing Plan.
- 1.10 **SUBCONTRACTING/JOINT PROPOSALS:** The BOCC is not interested in any subcontracting/joint proposals.
- 1.11 **INSURANCE:** Each respondent shall furnish its Certificate of Insurance evidencing insurance coverage within ten (10) calendar days after award. See Attachment "G" for Insurance Requirements. Failure to provide a Certificate of Insurance that complies with the General Information and Minimum Insurance Requirements within the ten (10) calendar days shall provide the basis for termination of award.

SECTION 2: SCOPE OF WORK

- 2.1 Nassau County desires the auditor to express opinions on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles including the County, Board of County Commissioners, and each Constitutional Officer.
- 2.2 Nassau County also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles; specifically, the budgetary comparison statements for the General Fund and the Major Revenue Funds. The auditor is not required to audit the supporting schedules contained in the Annual Comprehensive Financial Report. However, the auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements and the combining and individual fund financial statements and schedules. The auditor is not required to audit the introductory section of the report or the statistical section of the report.
- 2.3 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.
- 2.4 The auditor is not required to audit the schedule of expenditures of federal and state awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.
- 2.5 Nassau County intends to produce a Annual Comprehensive Financial Report (ACFR). Nassau County will forward its ACFR to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting Program. It is anticipated that the selected Respondent will be required to provide possible special assistance to Nassau County to meet the requirements of that program.
- 2.6 **REPORTS TO BE ISSUED:** Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:
 - 2.6.1 Opinions on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal and state awards "in relation to" the

audited financial statements will be provided for the County, the Board of County Commissioners, and the individual Constitutional Officers if applicable.

- 2.6.2 A report on compliance and internal control over financial reporting based on an audit of the financial statements in accordance with the Governmental Auditing Standards.
- 2.6.3 A report on compliance and internal control over compliance applicable to each major federal program and state financial assistance projects.
- 2.6.4 A letter of compliance on the Local Governmental Entity Financial Condition Assessment as required by the Florida Auditor General Chapter 10.550 (most recent effective date).
- 2.6.5 A report on compliance with Section 218.415, Florida Statutes.
- 2.6.6 A report on compliance with Section 365.172(10) and Section 365.173(2)(d), Florida Statutes
- 2.6.7 For the Clerk of Courts & Comptroller, a report on compliance with Section 28.35 and Section 28.36, Florida Statutes
- 2.6.8 For the Clerk of Courts & Comptroller, a report on compliance with Section 61.181, Florida Statutes
- 2.6.9 Any other attestations/audits as may be required by Florida Statutes or Florida Administrative Code. This includes, but is not limited to:
 - A report on the fair presentation of the Schedule of Activity, Landfill Management Escrow Account, to comply with rule 62-701.630(5) of the Florida Administrative Code.
 - A report on the fair presentation of the Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes.

2.7 TIME REQUIREMENTS FOR SERVICES

- 2.7.1 The list of reports to be prepared by Finance for the Preliminary Field Work will be submitted by the Auditor at least two weeks prior to the Commencement of Preliminary Field Work.
- 2.7.2 Preliminary Field Work may commence on or before July 1 of each year. An exception to this requirement will be made in the first year of the contract. The Preliminary Field Work will be completed by August 31st each year, unless a later date is specifically requested and agreed upon.
- 2.7.3 The list of reports to be prepared by Finance for the Final Field Work will be submitted on or before September 30. Final Field Work for the Board of County Commissioners will begin on or around December 1 and end on or before December 31 each year.
- 2.7.4 Final Fieldwork for Constitutional Officers will be conducted in November and December of each year and will end on or before December 31 each year. Additional questions, clarifications or requests may be raised by the Auditor after this date; however, these should be minimized to the extent possible and should not require significant, additional on-site Field Work.

- 2.7.5 Audit Adjustments and Review will be completed on or before January 31 each year.
- 2.7.6 Preliminary Board financial statements and County-wide Financial Statements with all necessary individual, combining, and combined statements and schedules needed to meet the requirements of the Annual Comprehensive Financial Report shall be delivered to the County by February 25th of each year. The County understands that in order to meet this deadline, the books of the County will need to be closed, in good order, and ready for audit by December 1st of each year.
- 2.7.7 Final Financial Statements with all necessary individual, combining, and combined statements and schedules needed to meet the requirements of the Annual Comprehensive Financial Report shall be delivered to the County by the Board's Day meeting in March each year.
- 2.7.8 The combined audit reports of the County-wide financial statements and the individual audit reports of the County and the Constitutional Officers required by the Florida Auditor General shall be delivered to the County by March 30th of each year.

2.8 ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

- 2.8.1 The Board of County Commissioners' staff and Constitutional Officers' staff and responsible management personnel will be available during the audit to assist the Auditor by providing certain audit schedules, information, documentation, and explanations. The County will provide the Auditor with reasonable workspace, desks, and chairs.
- 2.8.2 Report Preparation. All reports shall be the responsibility of the Auditor (prepare, assemble, type, print, and bind). These shall include, but not be limited to, the following:
 - 2.8.2.1 Financial Statements with all necessary individual, combining, and combined statements and schedules needed to meet the requirements of the Annual Comprehensive Financial Report ("ACFR") Certificate of Achievement for Excellence in Financial Reporting Program. The County intends to utilize an outside printer for actual production of the ACFR, all other reports referenced will be produced by the Auditor. The completed ACFR will be assembled by the Auditor and emailed to the Clerk's Office in an electronic printable "pdf" format for submission to the printer on or before March 14th of each year.
 - 2.8.2.2 Combined and individual financial statements audit reports for the Board of County Commissioners, Clerk of the Circuit Court, Supervisor of Elections, Sheriff, Tax Collector, and Property Appraiser.
 - 2.8.2.3 Countywide Annual Financial Report of Units of Local Government.

2.9 AUDITOR INDEPENDENCE

The Auditor affirms that it is independent of Nassau County, as defined by generally accepted auditing standards and the United States General Accounting Office's Government Auditing Standards. The Auditor shall give the County written notice of any professional relationships involving the County or any of its agencies entered into during the period of the Agreement.

2.10 ADDITIONAL RESPONSIBILITIES

As discussed in the Audit Engagement Letter (Audit Procedures-General), Auditor is responsible for planning and performing the audit to obtain reasonable assurance that material misstatements caused by fraud or error are detected. Auditor is not responsible for detecting immaterial misstatements caused by fraud or error.

2.11 PLANNING

There shall be a planning stage and said planning stage will involve meetings with the Auditor and the County Manager (or designee) and the Clerk, or his designee, to set forth time frames and schedules for conferences during the audit and the exit conference. The requirements in the RFP as to reports to the Audit Committee are in addition to the conferences and exit conference referenced herein.

2.12 WORK PAPER RETENTION AND ACCESS TO WORK PAPERS

All work papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by Nassau County of the need to extend the retention period. The auditor will be required to make work papers available, upon request to parties or their designees, including, but not limited to, parties designated by the Federal or State governments or by Nassau County as part of an audit quality review process.

SECTION 3: INSTRUCTION AND INFORMATION TO RESPONDENTS

3.1 TENTATIVE SCHEDULE OF CALENDAR OF EVENTS

The County's intended schedule for the selection is as follows:

Event	Date	Time
Release of RFP	Friday, 03/17/23	
Deadline for Questions	Wednesday, 4/5/23	By 4:00 p.m. EST
Proposal Due Date	Thursday, 04/20/23	By 10:00 a.m. EST
RFP Opening Date	Thursday, 04/20/23	10:00 a.m. EST
Committee Evaluation/Ranking	TBD	
Recommendation/Award	TBD	
Contract Negotiations	TBD	
Contract Execution	TBD	

The County reserves the right, in its sole discretion, to alter this schedule, as it deems necessary or appropriate.

- 3.2 **SUBMISSION OF PROPOSALS:** Proposals must be submitted to the County's eProcurement system, PlanetBids Vendor Portal, <https://pbsystem.planetbids.com/portal/49083/portal-home>. The County will not accept proposals by facsimile, paper (hand-carry), email, or any other method. **Proposals must be received no later than Thursday, April 20, 2023, 10:00 a.m. EST.** Any proposals received after this date and time will be rejected and considered non-responsive. Proposals will then be publicly read and recorded at the office of the Ex-Officio Clerk, Nassau County on Thursday, April 20, 2023.

- 3.3 **EXAMINATION OF RFP DOCUMENTS:** Each Respondent shall carefully examine the RFP and other contract documents and inform him or herself thoroughly regarding any and all conditions and requirements that may in any manner affect cost, progress, or performance of the work to be performed under the contract. Ignorance on the part of the Respondent will in no way relieve the Respondent of the obligations and responsibilities assumed under the contract.

Should a Respondent find discrepancies or ambiguities in, or omissions from, the scope of work, or be in doubt as to their meaning, Respondent shall at once notify Chris Lacambra, Director of Office of Management & Budget (clacambra@nassaucountyfl.com).

- 3.4 **INTERPRETATIONS/ADDENDA:** Any ambiguity, conflict, discrepancy, omissions or other error discovered in this solicitation must be reported immediately and a request made for modifications or clarification. Request for additional information or clarifications must be made in writing and submitted to NASSAU COUNTY'S **ePROCUREMENT SYSTEM, PLANETBIDS VENDOR PORTAL** (<https://pbsystem.planetbids.com/portal/49083/portal-home>) by the question deadline identified in Section 3.1 by 4:00 p.m. EST.

The County will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the RFP opening date. Respondents should not rely on any representations, statements or explanations other than those made in this solicitation or in any addendum to this solicitation. Where there appears to be a conflict between the RFP and any addenda issued, the last addendum issued will prevail.

It is the Respondent's responsibility to be sure all addenda were received. The Respondent should verify with the designated contact person prior to submitting a proposal that all addenda have been received. Respondents are required to acknowledge the number of addenda received as part of their submission of the proposal. Respondents shall submit the Addendum Acknowledgment form attached hereto as Attachment "A".

- 3.5 **POINT OF CONTACT:** Respondents are directed not to contact evaluating committee members, County Commissioners, Elected Officials, County departments or divisions until award has been made by the Board of County Commissioners. **ALL QUESTIONS FROM RESPONDENTS MUST BE ELECTRONICALLY SUBMITTED THROUGH THE PLANETBIDS PORTAL.**
- 3.6 **PROPOSALS AND PRESENTATION COST:** The County will not be liable in any way for any cost incurred by the Respondents in the preparation of their proposal in response to the RFP nor for the presentation of their proposals or participation in any discussions or negotiations.
- 3.7 **PROPOSAL REQUIREMENTS:** The submission in response to this RFP shall be clear and concise and provide the information requested herein. The Respondent should not withhold any information from the written response in anticipation of presenting the information orally or in a demonstration.
- 3.8 **INDEPENDENT CONSULTANT:** Respondents should be independent to Nassau County as defined by the GAO "Yellow Book."
- 3.9 **PREPARATION OF PROPOSAL – SUBMITTAL FORMAT (Required Content).**
To facilitate and expedite review, the County asks that all respondents follow the response format outlined below. Failure to submit your response in the format requested may result in the reduction of your overall evaluation score. To assist you in preparing your response, the County's selection procedures are also described herein. Please abide by all requirements set forth to avoid any risk of disqualification. Additional information may be provided, but should be succinct and relevant to the goals of this RFP. Excessive information will not be considered favorably.

Introduction Provide a cover letter no longer than two (2) pages in length, signed by an authorized representative. The cover letter should contain the following:

- A brief statement of the respondents understanding of services to be provided under this contract.
- The name, title, phone number, e-mail address, and street address of the person who will respond to questions about the proposal.
- Highlights of the Respondents qualifications and ability to perform the required auditing services.

The table of contents should follow the cover letter.

Table of Contents

Include a clear identification of the material included in the proposal by page number.

Tab 1 – Firm Information

Please provide the following information:

- a. Provide a brief description of your organization, structure and philosophy.
- b. Provide background and years of experience in the field of professional auditing services.
- c. Describe any significant or unique awards received or accomplishments for previous, similar engagements.

Tab 2 – Qualifications and Experience

Please provide the following information regarding your qualifications and experience:

- a. Describe your ability to provide quality, cost effective, professional auditing services.
- b. Describe experience and expertise on similar **Florida Governmental engagements**.
- c. Describe how your organizational structure will ensure orderly communications, distribution of information, effective coordination of activities, and accountability.
- d. Describe experience regarding projected or required schedules, and your demonstrated ability to meet those schedules.
- e. Provide proof that your firm is licensed to practice in the State of Florida.
- f. Provide proof that your firm is certified under s.473.3101 to provide public accounting services.

Tab 3 – Audit Team/Staff

Respondents shall express the general and specific related experience and capability of in-house staff and their functions as they relate to the Scope of Services detailed in this RFP. Include a project team organizational chart. ***Please note that the BOCC is not interested in any subcontracting/joint proposals.** Provide the names, experience and qualifications of the individuals that would be primarily responsible for performing audit services. Resume format is acceptable. For each key person that would be assigned to provide services, include:

- a. A one or two-page résumé that includes a summary of relevant professional qualifications, ability and experience, job skills, relevant project experience, education, training and professional registration.
- b. An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed and registered to practice in Florida.
- c. Describe the scope of services the individuals will provide to Nassau County.
- d. Contact information (name, title, phone number, e-mail address).

Tab 4 – Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed and to perform the services required in this request for proposal. In addition, this section should provide detail to the following:

- a. Sample size and the extent to which statistical sampling is to be used in the engagement
- b. Extent of use of EDP/IT software in the engagement
- c. Type and extent of analytical procedures to be used in the engagement
- d. Approach to be taken to gain and document an understanding of Nassau County's internal control structure
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance
- g. Include a schedule of hours for all staff positions at each level of the audit engagement.

Tab 5 – Related Experience and References - Provide five (5) references of current local government audit clients (Florida preferred). In addition, please provide three (3) references of the most recent local government audit clients the firm has lost.

Include the following information:

- Client name, address, **phone numbers, and email addresses**
- Client Contact name and contract information (if different from above)
- Description of all services provided
- Performance period
- Total amount of contract

Tab 6 – Peer Review Report and Disciplinary Actions

- a. Provide the most recent peer review report conducted. If there is a pending change to the firm's peer review report, that must be disclosed in the RFP.
- b. Provide the results of any desk or field reviews of their audits by Federal or State agencies.
- c. Provide information on any disciplinary action taken against the firm at the Federal or State level and, if such action is undertaken, provide the current status of such action.

Tab 7 – Attachments - All Attachment/Forms required by the RFP shall be fully executed by the respondent and submitted in the following order. Failure to do so will diminish your score.

- Addendum Acknowledgment (Attachment "A") and copies of all signed addenda (signature page only).
- Public Entities Crimes Statement (Attachment "B").
- Experience of the Responder (Attachment "C")
- Drug Free Workplace Certificate (Attachment "D")
- E-Verify Affidavit (Attachment "E")
- Insurance Requirements (Attachment "F")
- Provide a letter from the respondent's insurance representative acknowledging the requirements of this contract and its commitment to provide the coverage if awarded a Contract.

- 3.10 **FIRM OFFER:** Proposals must include the information that is specifically requested herein, as well as such additional information as a Respondent deems relevant to the process. Each Respondent agrees that the proposal submitted constitutes a firm offer to the Board that cannot be withdrawn for one-hundred and twenty (120) days from the proposal due date. Each proposal must be in sufficient detail to permit evaluation, at a minimum, with respect to the criteria contained in this section.
- 3.11 **RIGHT TO REJECT/WAIVE FORMALITIES IN RFP RESPONSE:** The County reserves the right to waive formalities in any response, to reject any or all responses with or without cause and to waive technical and non-technical or non-material defects in the solicitation or submittal of any responses.
- 3.12 **INTENT OF AGREEMENT:** It is the intent of Nassau County to enter into an agreement with the successful firm for the duration of this project. Any contract extension will be upon mutual agreement by all parties and based upon the availability of funds and the need for services. These additional services will be added to the contract by contract amendment or change order.
- 3.13 **REIMBURSEMENT OF EXPENSES:** It is expressly understood that the Board's preference/selection of any proposal does not constitute an award of a Contract with the County. It is further expressly understood that no Contractual relationship exists with the County until a

Contract has been formally executed by both the County and the selected Respondent. No Respondent may seek or claim any award and/or reimbursement from the County for any expenses, costs, and/or fees (including attorneys' fees) borne by any Respondent, during the entire RFP process. Such expenses, costs, and/or fees (including attorneys' fees) are the sole responsibility of the Respondent.

3.14 DISQUALIFICATION OF RESPONDENTS:

- a. **Public Entity Crimes.** 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 response/bid on a contract to provide any goods or services to a public entity, may not submit response/bids on leases or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, Florida Statutes. Attachment "B" must be completed, signed and included in the Respondent's proposal.
The County will automatically reject the response of any person or affiliate who appears on the convicted vendor list prepared by the Department of Management Services, State of Florida, under section 287.133(3)(d), Florida Statutes
- b. **Conflict of Interest.** Any Respondent who is deemed to have a conflict of interest prohibited by Chapter 112, Florida Statutes, shall be disqualified.
- c. **Prohibited Communication.** Any form of communication, except as to the RFP Point of Contact, shall be prohibited regarding this particular Request for Proposals, between:
 - Any person or person's representative or any person on behalf of anyone seeking an award from such competitive solicitation; and
 - Any County Commissioner, Audit Committee member, County Manager, County Attorney, or any county employee not identified as a point of contact for this Request for Proposals.

The prohibited communication shall be in effect as of the date of release of this RFP. The provisions of this section shall terminate at the time the Board awards or approves a contract, rejects all bids or responses, or otherwise takes action which ends the solicitation process.

A violation of the prohibited communication section shall be cause for disqualification of the bid or proposal. The determination of a violation shall be made by the Audit Committee and communicated to the respondent.

- 3.15 REUSE OF DOCUMENTS AND WORK PAPERS: Nassau County declares that all or portions of the documents and work papers and other forms of deliverables pursuant to this request shall be subject to reuse by the County.

- 3.16 INDEMNIFICATION: The Respondent shall defend, indemnify and hold harmless the Nassau County BOCC, its officers agents and employees from any and all causes of action, demands, claims, losses, liabilities and expenditures of any kind, including attorney's fees, court costs, expenses, caused or alleged to be caused by intentional or negligent acts of, or omission of agent/broker, its agents or employees or officers or accruing from the subject matter of an approved contract. Agent/broker shall defend any lawsuit or proceeding brought against the County by reason of such claim or action arising out of the approved contract.

SECTION 4. EVALUATION/SELECTION OF SHORT-LIST

- 4.1 **AUDIT COMMITTEE:** An Audit Committee, as required by Section 21.391, F.S., will be responsible for evaluating and ranking each proposal submitted. The Audit Committee consists of the Clerk of Court & Comptroller, or his designee; the Property Appraiser, or his designee; the Supervisor of Elections, or her designee; the Sheriff, or his designee; the Tax Collector, or his designee; a County Commissioner or his designee.
- 4.2 **RANKING/SCORING OF PROPOSALS:** The Audit Committee will meet and rank the respondents based on the evaluation criteria set forth herein and in the Score/Ranking sheet attached hereto as Attachment "H".
- 4.3 **EVALUATION CRITERIA:** A 100-point formula scoring system will be utilized based upon following criteria:
1. **Qualifications and Experience - 45 Points**
 - a. The firm's demonstrated ability to provide quality, cost effective, professional auditing services. (5 points)
 - b. The firm's experience and performance on comparable Florida government engagements. (25 points)
 - c. Ability to ensure orderly communications, distribution of information, effective coordination of activities, and accountability. (5 points)
 - d. Experience regarding projected or required deadlines, and their demonstrated ability to meet those deadlines. (10 points)
 2. **Audit Team/Staff - 30 Points**
 - a. The quality and experience of the firm's professional personnel to be assigned to this engagement (15 points)
 - b. Audit team's length of experience in comparable Florida governmental audits (10 points)
 - c. Audit Staff previous experience demonstrates success in completing similar projects. (5 points)
 3. **Previous Engagements/References - 15 Points**
 - a. Results of information obtained from current and former governmental client reference list provided by Respondent. References with emphasis on similar engagements. Proposal will be evaluated on the basis of audit experiences that include the services outlined in the Scope of Work and Services required. Projects completed for Nassau County, other adjacent counties, and other state or federal agencies will be considered.
 4. **Peer Review and Disciplinary Actions - 10 Points**
 - a. Provide the most recent peer review conducted. If there is a pending change to the firm's peer review report, that must be disclosed in the RFP.
 - b. Provide the results of any desk or field reviews of their audits by Federal or State agencies.
 - c. Provide information on any disciplinary action taken against the firm at the Federal or State level and, if such action is undertaken, provide the current status of such action.

- 4.4 **SHORT LIST/COMPETITIVE SELECTION:** The Audit Committee shall short-list a minimum of three (3) firms or individuals based upon the scores as outlined in Section 4.3 and make recommendation to the Board of County Commissioners, who has final approval authority. If there is consensus from the Audit Committee that less than three (3) firms or individuals should be selected, the Audit Committee will record its reasons for presentation to the Board. During the evaluation process, the committee reserves the right where it may serve the County's best interest, to request additional information or clarifications from respondents.
- 4.5 **ORAL PRESENTATIONS:** The County reserves the right to make selections based on the written submittals only or to request oral presentations with the top ranked firms or individuals before determining the final ranking. *It is anticipated that oral presentations will not be held for this.* If the County requests oral presentations from the short-listed firms or individuals, a separate evaluation process will be conducted. Such oral presentations will provide Firms the opportunity to answer questions the Audit Committee may have on a Firms Proposal. **Oral presentations will be evaluated at a maximum 25 points and added to the short-listed firm's 100 point total outlined above.** The evaluation criteria and scoring that will be used for the ranking of the oral presentations will be provided prior to the presentation date.
- 4.6 **RECOMMENDATION OF AWARD:** The Audit Committee will make a final ranking of the short-listed Firms and make their recommendation of the top ranked Firm for approval by the Nassau County Board of County Commissioners. Recommendation to award will be made for the audit firm deemed to receive the highest ranking based on the evaluation criteria included in this Request for Proposals. The County Commission reserves the right to award the contract to that respondent who will best serve the interest of the County. The County Commission may accept the commendation of the Audit Committee or may re-rank the respondents based upon the criteria. The County Commission must adopt a motion to independently rank the respondents based upon the criteria set forth herein.

SECTION 5. CONTRACT PROCEDURES

- 5.1 **PRESENTATION TO THE BOARD:** County staff shall submit an agenda item for presentation to the Nassau County Board of County Commissioners requesting consideration and approval to award based on the recommendation of the Audit Committee according to the overall ranking and request authorization to negotiate a contract with the top-ranked firm or individual.
- 5.2 **BOCC RIGHT TO REJECT:** The BOCC reserves the right to reject any and all proposals, to waive informalities in any or all proposals, to re-advertise for proposals, and to separately accept or reject any item or items and to award and/or negotiate a contract in the best interest of the Nassau County BOCC.
- 5.3 **CONTRACT NEGOTIATIONS:** Approval of the recommendation to award by the Nassau County Board of County Commissioners will constitute authorization to negotiate with the top-ranked firm or individual. The County Manager and the County Attorney, or their designees, shall prepare a contract, based upon the RFP for the number one ranked respondent in accordance with this RFP. The proposal package, signed by the successful respondent, along with documentation included in the proposal as required by this RFP and other additional materials submitted by the respondent, and accepted by the County, shall be the basis for negotiation of a contract. Nassau County shall negotiate a contract with the top ranked firm or individual for services at compensation which Nassau County determines is fair, competitive, and reasonable. The approval of the contract is the decision of the County Commission.

- 5.4 UNABLE TO NEGOTIATE: Should Nassau County be unable to negotiate a satisfactory contract with the top ranked firm or individual considered to be the most qualified at the price the County determines to be fair, competitive, and reasonable, negotiations with that firm or individual must be formally terminated. The County shall then undertake negotiations with the next top ranked firm or individual. Failing accord with the next top ranked firm or individual, the agency must terminate negotiations. The County shall then undertake negotiations with the next top ranked firm or individual. Should the County be unable to negotiate a satisfactory contract with any of the selected firms or individuals, the County may select additional firms in the order of their competence and qualification and continue negotiations in accordance with this paragraph until an agreement is reached.
- 5.5 CONTRACT: A contract shall be drafted and forwarded to the County Attorney's office for review and approval. After final review the contract will be forwarded to the firm or individual for review and execution.
- 5.6 FULL CONTRACT EXECUTION: County staff shall prepare an agenda item presenting the contract between the successful firm or individual and the Board of County Commissioners and request authorization for the Chairman to execute the agreement. The Board of County Commissioners retains full discretion to approve or to reject the contract.
- 5.7 PRICE QUOTE FOR SERVICES: Inasmuch as this is a qualifications-based solicitation, a price quote should not be included in any response. The County will attempt to negotiate a mutually satisfactory contract after determining the best qualified responding firm.

ATTACHMENT "A"
ADDENDA ACKNOWLEDGMENT

Acknowledgment is hereby made of receipt of addenda issued during the solicitation period. SOLICITATION NUMBER: NC23-025-RFP	Addendum # ____ through # ____ Date:
Signature of Person Completing:	
Printed Name:	Title:

>>>Failure to submit this form may disqualify your response<<<

ATTACHMENT "B"
SWORN STATEMENT
UNDER FLORIDA STATUTE 287.133(3)(a) ON PUBLIC ENTITY CRIMES

TO BE RETURNED WITH RESPONSE

THIS MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS

1. This sworn statement is submitted with Response, Proposal or Contract for _____.
2. This sworn statement is submitted by _____ (entity submitting sworn statement), whose business address is _____ and its Federal Employee Identification Number (FEIN) is _____. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)
3. My name is _____ (please print name of individual signing), and my relationship to the entity named above is _____.
4. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any response or contract for goods or services, any leases for real property, or any contract for the construction or repair of a public building or public work, to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that "convicted" or "conviction" as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in paragraph 287.133(1)(a), Florida Statutes, means:
 - a) A predecessor or successor of a person convicted of a public entity crime; or
 - b) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not to fair market value under an arm's length agreement, shall be prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.
7. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into binding contract and which responds or applies to response on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

_____ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one of more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and (Please indicate which additional statement applies.)

_____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the Hearing Officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

Signature

Date

State of: _____

County of: _____

Sworn to (or affirmed) and subscribed before me by means of ___ physical presence or ___ online notarization, this _____ day of _____, 20___ by _____ who is ___ personally known to me or ___ produced _____ as identification.

Notary Public

My commission expires: _____

**ATTACHMENT "C"
EXPERIENCE OF RESPONDENT**

The following questionnaire shall be answered by the respondent for use in evaluating the response to determine the lowest, responsive, and responsible respondent, meeting the required specifications.

1. **FIRM NAME:** _____
 Address: _____
 County/State/Zip: _____
 Phone: _____ Email: _____
 Name of primary contact responsible for work performance: _____
 Phone: _____ Cell Phone: _____
 Email: _____

2. **INSURANCE:**
 Surety Company: _____
 Agent Company: _____
 Agent Contact: _____
 Total Bonding CapaCounty: \$ _____ Value of Work Presently Bonded: \$ _____

3. **EXPERIENCE:**
 Years in business: _____
 Years in business under this name: _____
 Years performing this type of work: _____
 Value of work now under contract: _____
 Value of work in place last year: _____
 Percentage (%) of work usually self-performed: _____
 Name of subvendors you may use: _____
 Has your firm: Failed to complete a contract: ___ Yes ___ No
 Been involved in bankruptcy or reorganization: ___ Yes ___ No
 Pending judgment claims or suits against firm: ___ Yes ___ No

Continues on Next Page

4. PERSONNEL

How many employees does your company employ: _____

Position/Category (List all)	Full-time	Part-time
Management		

5. WORK EXPERIENCE:

List your three (3) most significant commercial accounts where the contract was similar in scope and size to this response.

Reference #1:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

Reference #2:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

Reference #3:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

**REMINDER:
THIS FORM IS TO BE INCLUDED WITH RESPONSE. FAILURE TO SUBMIT ALONG WITH
RESPONSE MAY BE CAUSE FOR DISQUALIFICATION.**

ATTACHMENT "D"
DRUG FREE WORKPLACE CERTIFICATE

I, the undersigned, in accordance with Florida Statute 287.087, hereby certify that _____
_____ (print or type name of firm)

1. Publishes a written statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in the workplace named above, and specifying actions that will be taken against violations of such prohibition.
2. Informs employees about the dangers of drug abuse in the workplace, the firm's policy of maintaining a drug free working environment, and available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug use violations.
3. Gives each employee engaged in providing commodities or contractual services that are under response or proposal, a copy of the statement specified above.
4. Notifies the employees that as a condition of working on the commodities or contractual services that are under response or proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, plea of guilty or nolo contendere to, any violation of Chapter 1893, or any controlled substance law of the State of Florida or the United States, for a violation occurring in the work place, no later than five (5) days after such conviction, and requires employees to sign copies of such written statement to acknowledge their receipt.
5. Imposes a sanction on, or requires the satisfactory participation in, a drug abuse assistance or rehabilitation program, if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug free workplace through the implementation of a drug free workplace program.

[Remainder of the page intentionally blank.]

“As a person authorized to sign a statement, I certify that the above-named business, firm, or corporation complies fully with the requirements set forth herein.”

Authorized Signature

Date Signed

State of: _____

County of: _____

Sworn to (or affirmed) and subscribed before me by means of ___ physical presence or ___ online notarization, this _____ day of _____, 20 ___ by _____ who is ___ personally known to me or ___ produced _____ as identification.

Notary Public

My commission expires: _____



NASSAU COUNTY
BOARD OF COUNTY COMMISSIONERS
 96135 Nassau Place, Suite 6
 Yulee, Florida 32097

John Martin
 A.M.Huppman
 Jeff Gray
 Alyson R. McCullough
 Klynt Farmer

Dist. No. 1 Fernandina Beach
 Dist. No. 2 Amelia Island
 Dist. No. 3 Yulee
 Dist. No. 4 Bryceville/Hilliard
 Dist. No. 5 Callahan/West Yulee

JOHN A. CRAWFORD
 Ex-Officio Clerk

DENISE MAY
 County Attorney

TACO E. POPE, AICP
 County Manager

ATTACHMENT "E"

**E-VERIFY FORM UNDER SECTION 448.095, FLORIDA
 STATUTES**

Project Name: _____

Bid No./Contract No.: _____

DEFINITIONS:

“Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. “Contractor” includes, but is not limited to, a vendor or consultant.

“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

“E-Verify System” means an internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

Effective January 1, 2021, Contractors, shall register with and use the E-Verify System in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a) All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including subvendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with Nassau County. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security’s E-Verify System during the term of the contract is a condition of the contract with Nassau County; and

(904) 530-6100

An Affirmative Action / Equal Opportunity Employer

- c) Should vendor become the successful Contractor awarded for the above-named project, by entering into the contract, the Contractor shall comply with the provisions of Section 448.095, Florida Statutes, "Employment Eligibility", as amended from time to time. This includes, but is not limited to, registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. The Contractor shall also execute the attached affidavit (Exhibit "A") attesting that the Contractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract; and
- d) Contractor shall also require all subcontractors to execute the attached affidavit (Exhibit "B") attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract.

CONTRACT TERMINATION:

- a) If Nassau County has a good faith belief that a person or entity with which it is contracting has knowingly violated §448.09(1), Florida Statutes, the contract shall be terminated.
- b) If Nassau County has a good faith belief that a subcontractor knowingly violated §448.095(2), but the Contractor otherwise complied with §448.095(2), Florida Statutes, shall promptly notify the Contractor and order the Contractor to immediately terminate the contract with the subcontractor.
- c) A contract terminated under subparagraph a) or b) is not a breach of contract and may not be considered as such.
- d) Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination.
- e) If the contract is terminated for a violation of the Statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

ATTACHMENT E-1
CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that _____ (Contractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of _____ (Contractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.

Print Name: _____

Date: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ (Date) by _____ (Name of Officer or Agent, Title of Officer or Agent) of _____ (Name of Contractor Company Acknowledging), a _____ (State or Place of Incorporation) Corporation, on behalf of the Corporation. He/She is personally known to me or has produced _____ as identification.

Notary Public

Printed Name

My Commission Expires: _____

ATTACHMENT E-2
SUBCONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that _____ (Subcontractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of _____ (Subcontractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.

Print Name: _____
Date: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ (Date) by _____ (Name of Officer or Agent, Title of Officer or Agent) of _____ (Name of Contractor Company Acknowledging), a _____ (State or Place of Incorporation) Corporation, on behalf of the Corporation. He/She is personally known to me or has produced _____ as identification.

Notary Public

Printed Name

My Commission Expires: _____

ATTACHMENT "F"

**GENERAL INFORMATION AND MINIMUM INSURANCE
REQUIREMENTS**



COMMERCIAL GENERAL LIABILITY INSURANCE

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Commercial General Liability insurance coverage (ISO or comparable Occurrence Form) for the life of this Contract. Modified Occurrence or Claims Made forms are not acceptable.

The Limits of this insurance shall not be less than the following limits:

Each Occurrence Limit	\$1,000,000
Personal & Advertising Injury Limit	\$1,000,000
Products & Completed Operations Aggregate Limit	\$2,000,000
General Aggregate Limit (other than Products & Completed Operations) Applies Per Project	\$2,000,000

General liability coverage shall continue to apply to "bodily injury" and to "property damage" occurring after all work on the Site of the covered operations to be performed by or on behalf of the additional insureds has been completed and shall continue after that portion of "your work" out of which the injury or damage arises has been put to its intended use.

**WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY
INSURANCE**

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Workers' Compensation and Employer's Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

<u>Part One</u> – Workers' Compensation Insurance – Unlimited Statutory Benefits as provided in the Florida Statutes and	
<u>Part Two</u> – Employer's Liability Insurance	
Bodily Injury By Accident Accident	\$500,000 Each
Bodily Injury By Disease Limit	\$500,000 Policy
Bodily Injury By Disease Employee	\$500,000 Each

*If leased employees are used, policy must include an Alternate Employer's Endorsement

AUTOMOBILE LIABILITY INSURANCE

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Automobile Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

Combined Single Limit – Each Accident \$1,000,000

Covered Automobiles shall include any auto owned or operated by the insured Contractor/Vendor, insured Sub- Contractor/Vendor including autos which are leased, hired, rented or borrowed, including autos owned by their employees which are used in connection with the business of the respective Contractor/Vendor or Sub- Contractor/Vendor.

PROFESSIONAL LIABILITY (ERRORS & OMISSIONS)

This additional coverage will be required for all projects involving consultants, engineering services, architectural or design/build projects, independent testing firms and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Professional Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for Professional Liability or Errors and Omissions insurance, the minimum amount of such insurance shall be as follows:

Each Occurrence/Annual Aggregate \$1,000,000

Design Professional Liability coverage will be provided on an Occurrence Form or a Claims Made Form with a retroactive date to at least the first date of this Agreement. If provided on a Claims Made Form, the coverages must respond to all claims reported within three years following the period for which coverage is required and which would have been covered had the coverage been on an occurrence basis.

CRIME/FIDELITY COVERAGE

This additional coverage will be required for all service providers involving information technology services, consulting and administration services with access to technology systems, and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Crime/Fidelity and/or Fiduciary Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for expense Crime/Fidelity and/or Fiduciary Liability insurance, the minimum amount of such insurance shall be as follows:

Third Party Employee Dishonesty \$1,000,000

CYBER AND DATA SECURITY LIABILITY

This additional coverage will be required for all projects involving information technology services, software providers, programmers and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Cyber and Data Security Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for Cyber and Data Security Liability insurance, the minimum amount of such insurance shall be as follows:

Technology Errors and Omissions Liability coverage	\$2,000,000
Media	\$2,000,000
Network and Data (Information) Security	\$2,000,000

Policy coverage must include Third Party Liability coverage.

Contractor/Vendor shall require each of his Sub-Contractor/Vendors to likewise purchase and maintain at their expense Commercial General Liability insurance, Workers' Compensation and Employer's Liability coverage, Automobile Liability insurance and Professional Liability (as applicable) insurance coverage meeting the same limit and requirements as the Contractor/Vendors insurance.

Certificates of Insurance acceptable to Nassau County Board of County Commissioners for the Contractor/Vendor's insurance must be received within ten (10) days of Notification of Selection and at time of signing Agreement.

Certificates of Insurance and the insurance policies required for this Agreement shall contain an endorsement that coverage afforded under the policies will not be cancelled or allowed to expire until at least thirty (30) days prior written notice has been given to Nassau County Board of County Commissioners.

Certificates of Insurance and the insurance policies required for this Agreement will include a provision that policies, *except Workers' Compensation and Professional Liability*, are primary and noncontributory to any insurance maintained by the Contractor/Vendor.

Nassau County Board of County Commissioners must be named as an Additional Insured and endorsed onto the Commercial General Liability (CGL), Auto Liability policy (ies). A copy of the endorsement(s) must be supplied to Nassau County Board of County Commissioners thirty (30) days following the execution of the agreement or prior to the first date of services, whichever comes first.

CGL policy Additional Insured Endorsement must include Ongoing and Completed Operations (Form CG2010 11 84 **OR** Form CG2010 04 13 and GC2037 04 13 edition or equivalent). Other Additional Insured forms might be acceptable but only if modified to delete the word "ongoing" and insert the sentence "Operations include ongoing and completed operations".

CGL policy shall not be endorsed with Exclusion - Damage to Work performed by SubContractor/Vendors on Your Behalf (CG2294 or CG2295)

CGL policy shall not be endorsed with Contractual Liability Limitation Endorsement (CG2139) or Amendment of Insured Contract Definition (CG 2426)

CGL policy shall include broad form contractual liability coverage for the Contractor/Vendors covenants to and indemnification of the Authority under this Contract

Certificates of Insurance and the insurance policies required for this Agreement shall contain a provision under General Liability, Auto Liability and Workers' Compensation to include a Waiver of Subrogation clause in favor of Nassau County Board of County Commissioners.

All Certificates of Insurance shall be dated and shall show the name of the insured Contractor/Vendor, the specific job by name and job number, the name of the insurer, the policy number assigned its effective date and its termination date and a list of any exclusionary endorsements.

All Insurers must be authorized to transact insurance business in the State of Florida as provided by Florida Statute 624.09(1) and the most recent Rating Classification/Financial Category of the insurer as published in the latest edition of "Best's Key Rating Guide" (Property-Casualty) must be at least A- or above.

All of the above referenced Insurance coverage is required to remain in force for the duration of this Agreement and for the duration of the warranty period. Accordingly, at the time of submission of final application for payment, Contractor/Vendor shall submit an additional Certificate of Insurance evidencing continuation of such coverage.

If the Contractor/Vendor fails to procure, maintain or pay for the required insurance, Nassau County Board of County Commissioners shall have the right (but not the obligation) to secure same in the name of and for the account of Contractor/Vendor, in which event, Contractor/Vendor shall pay the cost thereof and shall furnish upon demand, all information that may be required to procure such insurance. Nassau County Board of County Commissioners shall have the right to back-charge Contractor/Vendor for the cost of procuring such insurance. The failure of Nassau County Board of County Commissioners to demand certificates of insurance and endorsements evidencing the required insurance or to identify any deficiency in Contractor/Vendors coverage based on the evidence of insurance provided by the Contractor/Vendor shall not be construed as a waiver by Nassau County Board of County Commissioners of Contractor/Vendor's obligation to procure, maintain and pay for required insurance.

The insurance requirements set forth herein shall in no way limit Contractor/Vendors liability arising out of the work performed under the Agreement or related activities. The inclusions, coverage and limits set forth herein are minimum inclusion, coverage and limits. The required minimum policy limits set forth shall not be construed as a limitation of Contractor/Vendor's right under any policy with higher limits, and no policy maintained by the Contractor/Vendor shall be construed as limiting the type, quality or quantity of insurance coverage that Contractor/Vendor should maintain. Contractor/Vendor shall be responsible for determining appropriate inclusions, coverage and limits, which may be in excess of the minimum requirements set forth herein.

If the insurance of any Contractor/Vendor or any Sub-Contractor/Vendor contains deductible(s), penalty(ies) or self-insured retention(s), the Contractor/Vendor or Sub-Contractor/Vendor whose insurance contains such provision(s) shall be solely responsible for payment of such deductible(s), penalty(ies) or self-insured

retention(s).

The failure of Contractor/Vendor to fully and strictly comply at all times with the insurance requirements set forth herein shall be deemed a material breach of the Agreement.

CONTRACT FOR PROFESSIONAL SERVICES

THIS CONTRACT is entered into by and between the **Board of County Commissioners of Nassau County**, a political subdivision of the State of Florida, hereinafter referred to as the "County", and _____, located at _____, hereinafter referred to as the "Consultant".

WHEREAS, the County desires to obtain professional services for _____ . Said services are more fully described in the _____, attached hereto and incorporated herein as Exhibit "A"; and

WHEREAS, the Consultant desires to render certain professional services as described in Exhibit "A", and has the qualifications, experience, staff and resources to perform those professional services; and

WHEREAS, the County, through a competitive selection process conducted in accordance with the requirements of law and County policy, and based upon the Consultant's assurance that it has the qualifications, experience, staff and resources, the County has determined that it would be in the best interest of Nassau County to award a contract to the Consultant for the rendering of those services described in Exhibit "A".

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties hereto agree as follows:

SECTION 1. Recitals.

1.1 The above recitals are true and correct and are incorporated herein, in their entirety, by this reference.

Initials _____

Initials _____

SECTION 2. Exhibits.

2.1 The Exhibits listed below are the exhibits incorporated into and made part of this Contract:

Exhibit A **VENDOR’S SCOPE OF PROFESSIONAL SERVICES**

Exhibit B **INSURANCE DOCUMENTS**

SECTION 3. Employment of the Consultant.

3.1 The County hereby agrees to engage the Consultant, and the Consultant hereby agrees to perform the professional services set forth in Exhibit “A”.

SECTION 4. Scope of Services.

4.1 The Consultant shall provide professional services in accordance with Exhibit “A”.

4.2 Services requested by the County or the County’s representative that are not set forth in Exhibit “A” shall be considered additional services. Any request for additional services and additional fees shall be mutually agreed upon by the parties in writing.

SECTION 5. The County’s Responsibility.

5.1 The County shall provide the Consultant with all required data, information, and services regarding the requirements and objectives for the services under this Contract. The Consultant shall rely upon the accuracy and completeness of any information, reports, data supplied by the County or the County’s representative.

5.2 The County hereby designates the _____, or designee, to act on the County’s behalf under this Contract. The _____, or designee, under the supervision of the County Manager, shall have complete authority to transmit instructions,

Initials_____

Initials_____

receive information, interpret and define the County’s policies and decisions with respect to materials, elements and systems pertinent to the provision of the Consultant’s services.

SECTION 6. Term of Contract and Option to Extend or Renew.

6.1 The term of this Contract shall begin upon the execution of this Contract by all parties and shall terminate on _____. The term of this Contract may be extended in one (1) year increments, with no changes in terms or conditions, upon mutual written agreement between the Consultant and the County. Any extension or amendment to this Contract shall be subject to availability of funds of the County as set forth in Section 11 hereinbelow.

6.2. In the event that this Contract is continued beyond the term provided above by mutual consent of the parties and not reduced to writing, this Contract shall be carried out on a month-to-month basis and shall not constitute an implied renewal of the Contract. Said month-to-month extension shall be upon the same terms of the Contract and at the compensation and payment provided herein.

SECTION 7. Compensation.

7.1 The Consultant shall be compensated in an amount not to exceed _____, in accordance with Exhibit “A”.

7.2 The Consultant shall prepare and submit to the _____, for approval, an invoice for the services rendered, with a copy provided to invoices@nassaucountyfl.com. Invoices for services shall be paid in accordance with the Florida Prompt Payment Act found at Section 218.70, Florida Statutes. All invoices shall be accompanied by a report or statement identifying the nature of the work performed, the hours required and compensation for the work performed. The report or statement shall show a summary of fees. The County reserves the right to withhold payment to the Consultant for

failure to perform the work in accordance with the provisions of this Contract, and the County shall promptly notify the Consultant in writing if any invoice or report is found to be unacceptable and will specify the reasons therefor. The Consultant shall have thirty (30) days to cure any failure upon written notice. Consultant shall honor all purchase orders or work authorizations issued prior to the expiration of the term of this Contract.

7.3 All representation, indemnifications, warranties and guaranties made in, required by or given in accordance with this Contract, as well as all continuing obligations indicated in this Contract, will survive final payment and termination or completion of this Contract.

7.4 Final Invoice: Consultant shall submit to County Consultant's final/last billing to County clearly marked as "Final Invoice." Submittal of the Final Invoice by Consultant to County shall indicate that all services have been performed by Consultant and that all charges and costs have been invoiced by the Consultant to County and that there is no further work to be performed and no further invoices to be submitted under this Contract.

SECTION 8. Standard of Care.

8.1 The Consultant shall exercise the same degree of care, skill, and diligence in the performance of the services as is ordinarily provided by a professional under similar circumstances, at the same time, and in the same locality. In the County's sole discretion, upon request by the County, the Consultant shall, at no additional cost to the County, re-perform services which in the sole discretion of the County do not meet the foregoing standard of care.

SECTION 9. Equal Opportunity Employment.

9.1 In connection with the work to be performed under this Contract, the Consultant agrees to comply with the applicable provisions of State and Federal Equal Employment Opportunity statutes and regulations.

SECTION 10. Access to Premises.

10.1 The County shall be responsible for providing access to all project sites (if required), and for providing project site specific information.

SECTION 11. Funding.

11.1 The County's performance and obligation under this Contract is contingent upon an annual appropriation by the Board of County Commissioners for subsequent fiscal years and is subject to termination based on lack of funding.

SECTION 12. Expenses.

12.1 The Consultant shall be responsible for all expenses incurred while performing the services under this Contract including, but not limited to, license fees, memberships and dues; automobile and other travel expenses; meals and entertainment; insurance premiums; and all salary, expenses and other compensation paid to the Consultant's agents, if any, hired by the Consultant to complete the work under this Contract.

SECTION 13. Taxes, Liens, Licenses and Permits.

13.1 The Consultant recognizes that the County, by virtue of its sovereignty, is not required to pay any taxes on the services or goods purchased under the terms of this Contract. As such, the Consultant shall refrain from including taxes in any billing. The Consultant is placed on notice that this exemption generally does not apply to nongovernmental entities, contractors, or subcontractors. Any questions regarding this tax exemption shall be addressed to the County Manager.

13.2 The Consultant shall secure and maintain all licenses and permits required to perform the services under this Contract and to pay any and all applicable sales or use tax, or any other tax or assessment which shall be imposed or assessed by any and all governmental

authorities, required under this Contract, and to meet all federal, state, county and municipal laws, ordinances, policies and rules.

13.3 The Consultant acknowledges that property being improved that is titled to the County, shall not be subject to a lien of any kind for any reason. The Consultant shall include notice of such exemptions in any subcontracts and purchase orders issued under this Contract.

SECTION 14. Governing Law, Venue and Compliance with Laws.

14.1 This Contract shall be deemed to have been executed and entered into within the State of Florida and any dispute arising hereunder, shall be governed, interpreted and construed according to the laws of the State of Florida, the Ordinances of Nassau County, and any applicable federal statutes, rules and regulations. Any and all litigation arising under this Contract shall be brought in Nassau County, Florida, and any trial shall be non-jury. Any mediation, pursuant to litigation, shall occur in Nassau County, Florida.

14.2 The Consultant shall comply with applicable regulatory requirements including federal, state, and local laws, rules, regulations, codes, orders, criteria and standards.

SECTION 15. Modifications.

15.1 The terms of this Contract may be modified only upon the written and mutual consent of both parties, and approval by appropriate legal authority in the County.

SECTION 16. Assignment and Subcontracting.

16.1 The Consultant shall not assign, sublet, convey or transfer its interest in this Contract without the prior written consent of the County.

16.2 In order to assign this Contract, or to subcontract any of the work requirements to be performed, the Consultant shall ensure and provide assurances to the County, that any subcontractor selected for work under this Contract has the necessary qualifications and abilities

to perform in accordance with the terms and conditions of this Contract. The Consultant shall provide the County with the names of any subcontractor considered for work under this Contract; the County reserves the right to reject any subcontractor whose qualifications or performance, in the County's sole discretion, are insufficient. The Consultant shall be responsible for all work performed and all expenses incurred with the project. Any subcontract arrangements shall be evidenced by a written document available to the County upon request. The Consultant further agrees that the County shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract. The Consultant, at its expense, shall defend the County against such claims.

16.3 The Consultant shall make payments to any of its subcontractors within seven (7) working days after receipt of full or partial payments from the County in accordance with Section 287.0585, Florida Statutes, unless otherwise stated in the contracts between the Consultant and subcontractors. The Consultant's failure to pay its subcontractor(s) within seven (7) working days shall result in a penalty charged against the Consultant and paid to the subcontractors in the amount of one-half of one percent (0.50%) of the amount due per day from the expiration of the period allowed herein for payment. Such penalty shall be in addition to the actual payments owed and shall not exceed fifteen percent (15%) of the outstanding balance due.

SECTION 17. Severability.

17.1 If any section, subsection, sentence, clause, phrase, or portion of this Contract is, for any reason, held invalid, unconstitutional, or unenforceable by any Court of Competent Jurisdiction, such portion shall be deemed as a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 18. Termination for Default.

18.1 If the Consultant fails to perform any of its obligations under this Contract, and if such default remains uncured for a period of more than fifteen (15) days after notice thereof was given in writing by the County to the Consultant, then the County may, without prejudice to any right or remedy the County may have, terminate this Contract.

18.2 Upon termination of this Contract, the Consultant shall immediately (1) stop work on the date specified; (2) terminate and settle all orders and subcontracts relating to the performance of the terminated work; (3) transfer all work in process, completed work, and other materials related to the terminated work to the County; (4) render to the County all property belonging to the County, including but not limited to, equipment, books, and records.

SECTION 19. Termination for Convenience.

19.1 The County reserves the right to terminate this Contract in whole or part by giving the Consultant written notice at least thirty (30) days prior to the effective date of the termination. Upon receipt of written notice of termination from the County, the Consultant shall only provide those services and/or materials specifically approved or directed by the County. All other rights and duties of the parties under the Contract shall continue during such notice period, and the County shall continue to be responsible to the Consultant for the payment of any obligations to the extent such responsibility has not been excused by breach or default of the Consultant. The Consultant shall promptly contact the County to make arrangements to render to the County all property belonging to the County, including but not limited to, equipment, books, and records.

SECTION 20. Nondisclosure of Proprietary Information.

20.1 The Consultant shall consider all information provided by the County and all reports, studies, calculations, and other documentation resulting from the Consultant's

performance of the services to be proprietary unless such information is available from public sources. The Consultant shall not publish or disclose proprietary information for any purpose other than the performance of the services without the prior written authorization of the County or in response to legal process.

SECTION 21. Contingent Fees.

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

SECTION 22. Ownership of Documents.

22.1 The Consultant shall be required to work in harmony with other County consultants relative to providing information requested in a timely manner and in the specified form. All documents, records, disks, original drawings, or other information shall become the property of the County upon completion for its use and distribution as may be deemed appropriate by the County.

SECTION 23. Force Majeure.

23.1 Neither party of this Contract shall be liable to the other for any cost or damages if the failure to perform the Contract arises out of causes beyond the control and without the fault or negligence of the parties. Such causes may include, but are not restricted to, acts of nature, fires, quarantine restrictions, strikes and freight embargoes. In all cases, the failure to perform shall be totally beyond the control and without any fault or negligence of the party.

23.2 In the event of delay from the foregoing causes, the party shall take all reasonable measures to mitigate any and all resulting delay or disruption in the party's performance obligation under this Contract. If the delay is excusable under this section, the delay shall not result in any additional charge or cost under the Contract to either party. In the case of any delay that the Consultant believes is excusable under this section, the Consultant shall notify the County in writing of the delay or potential delay and describe the cause of the delay either: (1) within ten (10) calendar days after the cause that created or will create the delay first arose, if the Consultant could reasonably foresee that a delay could occur as a result; or (2) within five (5) calendar days after the date the Consultant first had reason to believe that a delay could result, if the delay is not reasonably foreseeable. THE FOREGOING SHALL CONSTITUTE THE CONSULTANT'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY. Providing notice in strict accordance with this section is a condition precedent to such remedy. The County, in its sole discretion, shall determine if the delay is excusable under this section and shall notify the Consultant of its decision in writing. No claim for damages, other than for an extension of time, shall be asserted against the County. The Consultant shall not be entitled to an increase in the Contract price or payment of any kind from the County for direct, indirect, consequential, impact, or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this section, after the causes have ceased to exist, the Consultant shall perform at no increased cost, unless the County determines, in its sole discretion, that the delay will significantly impair the value of the Contract to the County, in which case, the County may do any or all of the following: (1) accept allocated performance or deliveries from the

Consultant, provided that the Consultant grants preferential treatment to the County with respect to products or services subjected to allocation; (2) purchase from other sources (without recourse to and by the Consultant for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchases may be deducted from the Contract quantity; or (3) terminate the Contract in whole or in part.

SECTION 24. Access And Audits of Records.

24.1 The Consultant shall maintain adequate records to justify all charges, expenses, and costs incurred in providing the services and materials for at least three (3) years after completion of work contemplated under this Contract. The County and the County Clerk of Court shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours upon five (5) days' written notice to the Consultant.

SECTION 25. Independent Consultant Status.

25.1 The Consultant shall perform the services under this Contract as an independent contractor and nothing contained herein shall be construed to be inconsistent with this relationship or status. Nothing in this Contract shall be interpreted or construed to constitute the Consultant or any of its agents or employees to be an agent, employee or representative of the County.

25.2 The Consultant and the County agree that during the term of this Contract: (a) the Consultant has the right to perform services for others; (b) the Consultant has the right to perform the services required by this Contract; and (c) the Consultant has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Contract.

SECTION 26. Indemnification.

26.1 The Consultant shall indemnify and hold harmless the County and its agents and employees from all claims, liabilities, damages, losses, expenses and costs, including attorney’s fees, arising out of or associated with or caused by the negligence, recklessness, or intentionally wrongful conduct of the Consultant or any persons employed or utilized by the Consultant, in the performance of this Contract. The Consultant shall, at its own expense, defend any and all such actions, suits, or proceedings which may be brought against the County in connection with the Consultant’s performance under this Contract.

SECTION 27. Insurance.

27.1 The Consultant shall provide and maintain at all times during the term of this Contract, without cost or expense to the County, such commercial (occurrence form) or comprehensive general liability, workers compensation, professional liability, and other insurance policies as detailed in Exhibit “B”. The policy limits required are to be considered minimum amounts.

27.2 The Consultant shall provide to the County a Certificate of Insurance for all policies of insurance and renewals thereof in a form acceptable to the County. Said certificates shall provide that the Nassau County Board of County Commissioners is an additional insured, and that the County shall be notified in writing of any reduction, cancellation or substantial change of policy or policies at least thirty (30) days prior to the effective date of said action with the exception of ten (10) days for non-payment. All insurance policies shall be issued by responsible companies who are acceptable to the County and licensed and authorized under the laws of the State of Florida.

SECTION 28. Dispute Resolution Process.

Initials _____

Initials _____

28.1 In the event of a dispute regarding the interpretation of the terms of this Contract, the County, in its sole discretion, may elect to use the dispute resolution process as set forth in this section.

28.2 In the event the County elects to use the dispute resolution process under this section, the County shall send a written communication to the Consultant pursuant to Section 35 hereinbelow. The written notification shall set forth the County's interpretation of the terms of this Contract.

28.3 The County shall then set a date and time for the parties to meet with the County Manager or designee. This meeting shall be set no more than twenty (20) days from the date that the written communication was sent to the Consultant. The Consultant may submit a written response to the County's written communication no less than five (5) days prior to the meeting with the County Manager or designee.

28.4 If no satisfactory resolution as to the interpretation of the Contract terms reached at the meeting with the County Manager or designee, then the parties may elect to submit the dispute to mediation in accordance with mediation rules as established by the Florida Supreme Court. Mediators shall be chosen by the County and the cost of mediation shall be borne by the Consultant. The Consultant shall not stop work during the pendency of the dispute resolution or mediation process as set forth in this section.

SECTION 29. E-Verify.

29.1 The Consultant shall comply with Section 448.095, Florida Statutes, and use the United States Department of Homeland Security's E-Verify system ("E-Verify") to verify the employment eligibility of all persons hired by the Consultant during the term of this Contract to work in Florida. Additionally, if the Consultant uses subcontractors to perform any portion of

the work (under this Contract), the Consultant shall include a requirement in the subcontractor's contract that the subcontractor use E-Verify to verify the employment eligibility of all persons hired by subcontractor to perform any such portion of the work. Answers to questions regarding E-Verify as well as instructions on enrollment may be found at the E-Verify website: www.uscis.gov/e-verify.

29.2 The Consultant shall maintain records of its participation and compliance with the provisions of the E-Verify program, including participation by its subcontractors as provided above, and to make such records available to the County or other authorized entity consistent with the terms of the Consultant's enrollment in the program. This includes maintaining a copy of proof of the Consultant's and subcontractors' enrollment in the E-Verify program. If the Consultant enters into a contract with a subcontractor, the subcontractor shall provide the Consultant with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Consultant shall maintain a copy of such affidavit for the duration of the Contract.

29.3 Compliance with the terms of the E-Verify program provision is made an express condition of this Contract and the County may treat a failure to comply as a material breach of the Contract. If the County terminates the Contract pursuant to Section 448.095(2)(c), Florida Statutes, the Consultant may not be awarded a public contract for at least one (1) year after the date on which the contract was terminated and the Consultant is liable for any additional costs incurred by the County as a result of the termination of this Contract.

SECTION 30. Public Records.

30.1 The County is a public agency subject to Chapter 119, Florida Statutes. **IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF**

Initials _____

Initials _____

CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 530-6090, RECORDS@NASSAUCOUNTYFL.COM, 96135 NASSAU PLACE, SUITE 6, YULEE, FLORIDA 32097. Under this Contract, to the extent that the Consultant is providing services to the County, and pursuant to Section 119.0701, Florida Statutes, the Consultant 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 this chapter 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 Consultant 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 Consultant or keep and maintain public records required by the County to perform the service. If the Consultant transfers all public records to the County upon completion of the Contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of

the Contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically shall 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.

30.2 A request to inspect or copy public records relating to the County's contract for materials shall be made directly to the County. If the County does not possess the requested records, the County shall immediately notify the Consultant of the request, and the Consultant shall provide the records to the public agency or allow the records to be inspected or copied within a reasonable time.

30.3 If the Consultant does not comply with the County's request for records, the County shall enforce the Contract provisions in accordance with the Contract.

30.4 If the Consultant fails to provide the public records to the County within a reasonable time, the Consultant may be subject to penalties under Section 119.10, Florida Statutes.

30.5 If a civil action is filed against the Consultant to compel production of public records relating to the Contract, the Court shall assess and award against the Consultant the reasonable costs of enforcement, including reasonable attorney fees if:

- a. The Court determines that the Consultant unlawfully refused to comply with the public records request within a reasonable time; and
- b. At least eight (8) business days before filing the action, the plaintiff provided written notice of the public records request, including a statement that the Consultant has not complied with the request, to the County and to the Consultant.

30.6 A notice complies with Section 30.5 b. hereinabove, if it is sent to the County's

custodian of public records and to the Consultant at the Consultant's address listed on its Contract with the County or to the Consultant's registered agent. Such notices shall be sent pursuant to Section 35 hereinbelow.

30.7 If the Consultant complies with a public records request within eight (8) business days after the notice is sent, the Consultant is not liable for the reasonable costs of enforcement.

SECTION 31. Disclosure Of Litigation, Investigations, Arbitration or Administrative Decisions.

31.1 During the term of this Contract, or any extension thereto, the Consultant shall have the continued duty to disclose to the County Attorney, in writing, upon occurrence, all civil or criminal litigation, arbitration, mediation, or administrative proceeding involving the Consultant. If the existence of the proceeding causes the County concerns that the Consultant's ability or willingness to perform this contract is jeopardized, the Consultant may be required to provide the County with reasonable written assurance to demonstrate the Consultant can perform the terms and conditions of the Contract.

SECTION 32. Public Entity Crimes.

32.1 In accordance with Section 287.133, Florida Statutes, the Consultant certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date of this Contract.

SECTION 33. Anti-Discrimination.

33.1 The Consultant agrees that it will not discriminate in employment, employee development, or employee advancement because of religious or political opinions or affiliations,

race, color, national origin, sex, age, physical handicap, or other factors, except where such factor is a bonified occupational qualification or is required by State and/or Federal Law.

SECTION 34. Advertising.

34.1 The Consultant shall not publicly disseminate any information concerning this Contract without prior written approval from the County, including but not limited to, mentioning the Contract in a press release or other promotional material, identifying the County as a reference, or otherwise linking the Consultant's name and either description of this Contract or the name of the County in any material published, either in print or electronically, to any entity that is not a party this Contract, except potential or actual authorized distributors, dealers, resellers, or service representative.

SECTION 35. Notices.

35.1 All notices, demands, requests for approvals or other communications given by the parties to another in connection with this Contract shall be in writing, and shall be sent by registered or certified mail, postage prepaid, return receipt requested, or overnight delivery service (such as federal express), or courier service or by hand delivery to the office of each party indicated below:

County: Nassau County
Attn:
96135 Nassau Place
Yulee, Florida 32097

Consultant: [Consultant Address]
Attn: [Consultant Contact Person]

Initials _____

Initials _____

[Consultant Address]

SECTION 36. Attorney’s Fees.

36.1 Notwithstanding the provisions of Section 30 hereinabove, in the event of any legal action to enforce the terms of this Contract each party shall bear its own attorney’s fees and costs.

SECTION 37. Authority to Bind.

37.1 The Consultant represents and warrants that the Consultant’s undersigned representative if executing this Contract of behalf of a partnership, corporation or agency has the authority to bind the Company to the terms of this Contract.

SECTION 38. Conflicting Terms, Representations and No Waiver of Covenants or Conditions.

38.1 In the event of any conflict between the terms of this Contract and the terms of any exhibits, the terms of this Contract shall prevail.

38.2 All representations, indemnifications, warranties and guaranties made by the Consultant in this Contract, as well as all continuing obligations indicated in this Contract, shall survive final payment and termination or completion of this Contract.

38.3 The failure of either party to insist on strict performance of any covenant or condition herein, or to exercise any option herein contained, shall not be construed as a waiver of such covenant, condition, or option in any other instance.

38.4 The Consultant warrants that any goods provided by the Consultant under this Contract shall be merchantable. All goods provided shall be of good quality within the description given by the County, shall be fit for their ordinary purpose, shall be adequately contained and packaged with the description given by the County, shall conform to the agreed

Initials_____

Initials_____

upon specifications, and shall conform to the affirmations of facts made by the Consultant or on the container or label.

SECTION 39. Construction of Contract.

39.1 The parties hereby acknowledge that they have fully reviewed this Contract and any exhibits and have had the opportunity to consult with legal counsel of their choice, and that this Contract shall not be construed against any party as if they were the drafter of this Contract.

SECTION 40. Headings.

40.1 The section headings and captions of this Contract are for convenience and reference of the parties and in no way define, limit or describe the scope or intent of this Contract or any part thereof.

SECTION 41. Entire Agreement and Execution.

41.1 This Contract, together with any exhibits, constitutes the entire Contract between the County and the Consultant and supersedes all prior written or oral understandings.

41.2 This Contract may be executed in any number of counterparts; each executed counterpart hereof shall be deemed an original; and all such counterparts, when taken together, shall be deemed to constitute one and the same instrument.

SECTION 42. Change of Laws.

42.1 If there is a change in any state or federal law, regulation or rule or interpretation thereof, which affects this Contract or the activities of either party under this Contract, and either party reasonably believes in good faith that the change will have a substantial adverse effect on that party's rights or obligations under this Contract, then that party may, upon written notice, require the other party to enter into good faith negotiations to renegotiate the terms of this Contract. If the parties are unable to reach an agreement concerning the modification of this

Contract within fifteen (15) days after the date of the notice seeking renegotiation, then either party may terminate this Contract by written notice to the other party. In such event, Consultant shall be paid its compensation for services performed prior to the termination date.

[The remainder of this page left intentionally blank.]

DRAFT

Initials _____

Initials _____

IN WITNESS WHEREOF, the parties have executed this Contract which shall be deemed an original on the day and year last written below

**BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA**

By: _____
Its: _____
Date: _____

Attest as to authenticity of the
Chair's signature:

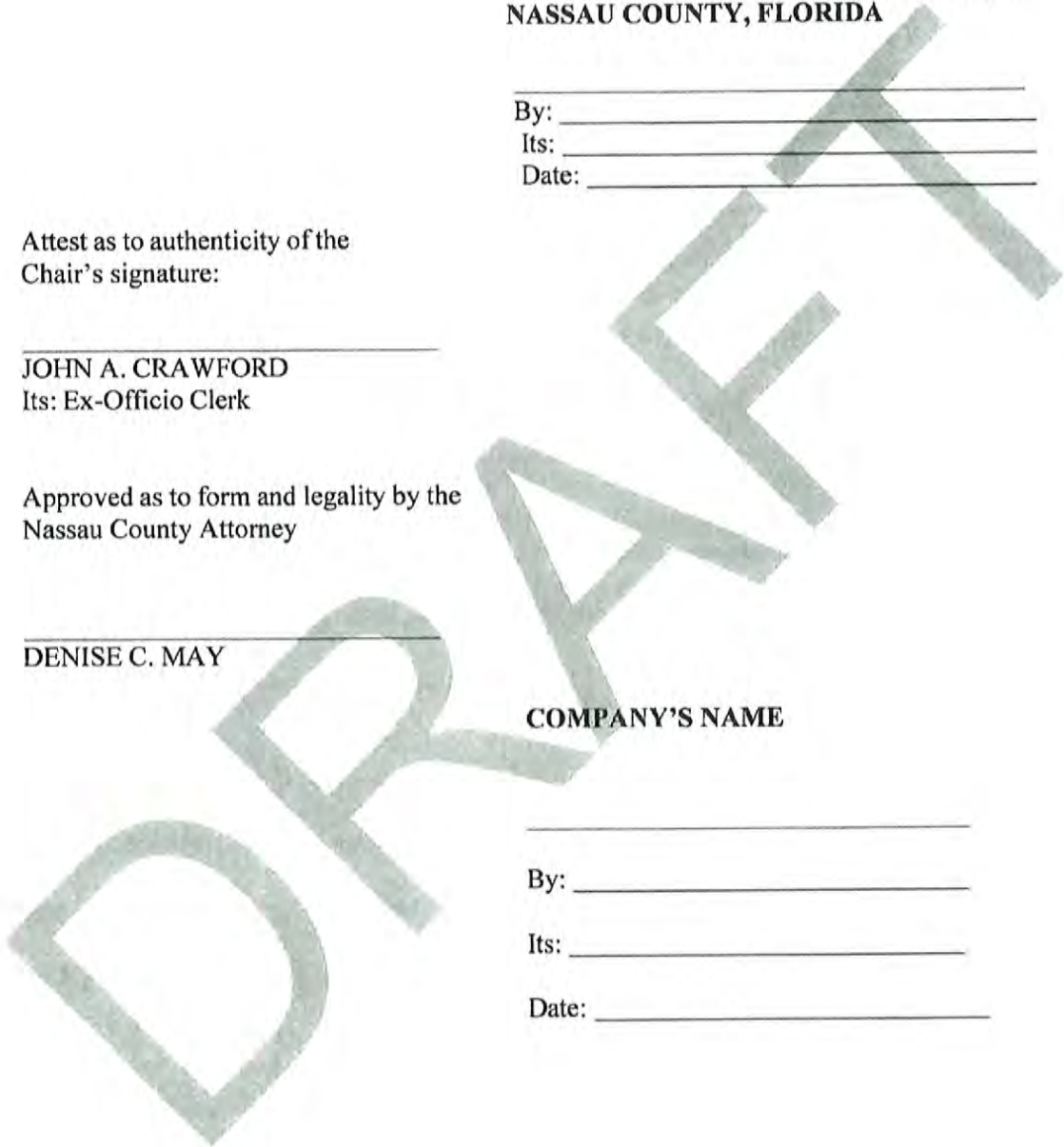
JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form and legality by the
Nassau County Attorney

DENISE C. MAY

COMPANY'S NAME

By: _____
Its: _____
Date: _____



Initials_____

Initials_____



NASSAU COUNTY
BOARD OF COUNTY COMMISSIONERS
Procurement Department
96135 Nassau Place, Suite 2
Yulee, Florida 32097
Ph: 904-530-6040

REMINDER: This addendum must be acknowledged, signed, and returned with your proposal. Failure to comply may result in disqualification of your submittal.

TO: All Bidders
FROM: Thomas O'Brien, Procurement Specialist
SUBJECT: Addendum #1
Request for Proposal Number NC23-025-RFP
Professional Auditing Services
DATE: April 12, 2023

This addendum is hereby incorporated into the Request for Proposal referenced above. The following items are clarifications, corrections, additions, deletions and/or revisions to, and shall take precedence over, the original documents.

Questions and Answers:

1. Section 5. Contract Procedures, 5.7 Price Quote for Services, on page 13 of your RFP states "Inasmuch as this is a qualifications-based solicitation, a price quote should not be included in any response. The County will attempt to negotiate a mutually satisfactory contract after determining the best qualified responding firm." However, under the Place eBid section of the PlanetBids site, a Cost File upload is required. Are we to submit a price proposal here, is there other information or a form that should be uploaded here or should this upload requirement be ignored or removed?

*Answer: The cost file submission field has been removed. Respondents **should not** include a proposal fee with their response.*

2. Will an Accord Certificate naming the County as the Certificate Holder satisfy the following requirement: Provide a letter from the respondent's insurance representative acknowledging the requirements of this contract and its commitment to provide the coverage if awarded a Contract?

Answer: An Accord Certificate with coverages meeting or exceeding those listed in Attachment "F" will satisfy this requirement. The County does not need to be named an additional insured at the time of submission.

3. Please clarify, in Attachment C, item 5 "Work Experience", are we to list an additional 3 references in addition to those requested in Tab 5 "Related Experience and References", which requests 5 references of current local government audit clients, and 3 references of the most recent local government audit clients the firm has lost?

Answer: The references in Tab 5 and Attachment C can be duplicate references.

4. How long has the County been engaged with the current auditor and is that firm eligible for rehire?

Addendum #1
Request for Proposal Number NC23-025
Professional Auditing Services

Answer: The current firm was selected through an RFP process in 2018 and is eligible to rehire should they participate in this RFP and are selected by the evaluation committee.

5. Have there been any problems or issues with the audit in the past and do you foresee any issues or problems with the upcoming audit?

Answer: No

6. Does the current auditor provide any other services outside of the scope of the RFP?

Answer: No.

7. What has the County budgeted for the services covered in the scope of the RFP?

Answer: 2022/23 Budget for 2022 Audit: \$201,480 The County has budgeted \$201,480.00 for the 2022 Audit.

8. What are the total fees paid to the audit firm over the last three years?

Answer: 2020 Audit: \$179,000 (paid in FY21); 2021 Audit: 181,000 (paid in FY22); 2022 Audit: see no. 7 above

9. Have there been any changes in management or significant procedures in the last 2 years at the Board or the Officers?

Answers: No

10. Why are you considering a change in auditors?

Answer: Current contract has expired.

11. What accounting system does the County use and are there any other software or applications significant to the financial reporting function? Do all the Officers use the same software as the Board?

Answer: The Nassau County Board of County Commissioners, Sheriff's Office, Clerk of Courts, and Supervisor of Elections use Tyler MUNIS. The Property Appraiser's Office uses QuickBooks and the Tax Collector's Office uses FREY Municipal Software.

12. Does the County plan on changing accounting software in the next three years?

Addendum #1
Request for Proposal Number NC23-025
Professional Auditing Services

Answer: No

13. What auditor attributes are most appreciated by the County?

Answer: Independence, integrity, capable experienced audit team

14. Has there been any significant changes to the Federal and State Grants?

Answer: No

15. Are there any ongoing or anticipated external audits from regulators? HUD, etc.?

Answer: No

16. Does the County have a preference to on-site or remote work?

Answer: On Site

17. Has the County issued any new bonds recently or does it anticipate issuing any in the near future?

Answer: Potential issuance options in 1-3 years. Currently not Board approved.

18. The 2021 audit noted a significant deficiency. Has that deficiency been corrected?

Answer: Yes.

19. Since the 2022 audit is not yet available on the Auditor General website, have there been any discussion about potential findings in the current audit?

Answer: The 2022 audit is now available at www.nassauclerk.com/financial-reports which cited one new finding.

The solicitation due date and time remains: April 20, 2023 at 10:00 AM EST.

ACKNOWLEDGMENT IS HEREBY MADE OF RECEIPT OF THIS ADDENDUM

Vendor/Company Name _____

Authorized Signature: _____ **Date:** _____

Exhibit C

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

NASSAU COUNTY, FLORIDA

RFP No. NC23-025

Professional Auditing Services

CONTACTS

Ronald D. Whitesides, CPA
Audit Partner

(352) 378-2461

RonW@purvisgray.com

Ryan M. Tucker, CPA
Audit Partner

(850) 224-7144

Ryan@purvisgray.com

Purvis, Gray and Company, LLP
Certified Public Accountants

222 NE 1st Street
Gainesville, Florida 32601

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa

purvisgray.com

Introduction



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

PURVIS GRAY

Nassau County Florida
Attention: Audit Committee
Yulee, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to your Audit Committee and would take great pride in being retained to serve as your auditors for Nassau County, Florida (the County). We have received your Request for Proposal RFP No. NC23-025 (RFP) for *Professional Auditing Services* for the County, including its Officers and component units identified in the RFP. We understand the scope of services to be performed and give you our express commitment to meet or exceed the performance specifications and time requirements stated in the RFP.

Business Structure and Philosophy

Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 125 professionals and support staff in our multiple offices across Florida. Our multiple office locations throughout the state are the result of **organic growth**, which we attribute to our pursuit of **technical excellence and great client service**. We have been in business for 77 years, having audited and advised Florida local governments almost since our inception in 1946.

Documented Track Record of Performance with Nassau County

We have served as the County's independent audit firm since 2018, meaning we **are already familiar with your people, programs, and financial systems, as well as with the County's major initiatives and key activities**. It has taken a significant investment of our time and effort to acquire this knowledge, which is unique to our firm, from our service to the County. Because of this knowledge and experience, we are **uniquely poised to provide an efficient and effective financial audit**. Each year of our engagement as your auditors, we have demonstrated that effectiveness by identifying opportunities to improve processes and controls. Your audit fieldwork and report issuance timeline has been and will continue to be a top priority for our firm. In addition, we have shown the commitment and ability to work with your staff on the implementation of new governmental accounting standards. There is no guesswork involved by choosing us again; the level of quality service you will receive is assured.

The Audit Firm Rotation Concern

As the County goes through the Audit RFP process, some may ask if it is time to rotate auditors and get "fresh eyes" looking at the County. **Independent studies cited by the AICPA have concluded that audit firm rotation actually reduces audit quality due to the direct and positive relationship between auditor tenure and auditor competence**. In other words, the more your auditor knows about you, the less chance there is of missing something significant. No authoritative body, including the AICPA, Public Companies Accounting Oversight Board (PCAOB), Florida Auditor General, or the Government Accountability Office (GAO), recommends audit firm rotation. In fact, the PCAOB has found that audit failures are three times more likely to occur within the first two years of changing auditors. **The takeaway from all of this is that who your auditors are, their knowledge of your operations, and the type of job that they are doing for you is more relevant to the likelihood of a high-quality audit than changing for change's sake.**

County Governmental Experience

During our 77 years of service, we have developed considerable experience serving governmental entities throughout the state of Florida. **We are currently providing auditing services to five Florida counties**, twenty-seven Florida municipalities, nine Florida school boards, and many other governmental entities and non-profit organizations. **We believe our combined experience serving counties, cities, school districts, special districts, and not-for-profit organizations throughout Florida provides us with unique insight and ability to serve as your auditors**. Our firm currently provides audit services to the following Florida Counties:

Nassau County Florida
Attention: Audit Committee
Yulee, Florida

Nassau County, Florida (2005 to 2016, 2018 to Present)
Alachua County, Florida (2018 to Present)
DeSoto County, Florida (2001 to Present)

Gadsden County, Florida (2010 to Present)
Marion County, Florida (2001 to Present)

The majority of the Counties listed above have been long-term audit clients of the firm. **We believe this is a testament to our reputation, understanding of your specific industry, the fresh approaches we take each year, and the high service level we have provided for many years.**

Our People

The best part of Purvis Gray is our people. Due to multiple segments of a county audit, Ronald D. Whitesides, CPA and Ryan M. Tucker, CPA will be co-partners for the annual audit engagements. They have spent their entire careers providing accounting and auditing services for governmental entities. Together, they have over 50 years of experience in accounting and auditing Florida local governments. As a result of their experience, they are well qualified to serve as the County's lead auditors. In addition to our partners, other individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. You will not have to train our auditors; we do not randomly rotate staff, and **you will regularly see partners, directors, and managers in the field, which is a hallmark of our service that sets us apart from other firms that often provide inexperienced staff with little or no manager or partner participation.**

Understanding Information Technology Risks

One of the prominent business risks affecting governmental entities today is information technology. **Mr. Michael Sandstrum, the IT audit director** assigned to your engagement, has 46 years of experience auditing information systems, as well as CPA, CISA, CISM, CITP, CGMA, and CDSPE certifications. **Michael's extensive experience in accounting, auditing, IT auditing, security management, and consulting is paramount in understanding and evaluating the County's IT environment and risks.**

National Resources Through BDO Alliance USA

We are an independent member of the **BDO Alliance USA**, a national association of independently owned accounting and consulting firms that partner with BDO, a nationally recognized CPA firm, for additional national resources for our clients. Being a part of the BDO Alliance USA allows us to bring **high-quality national resources** to bear on any auditing or consulting aspect of the County's engagement. **BDO** allows us to enhance client services with **greater technical resources and access to experienced national professionals.**

Authorization to Represent the Firm

We are authorized to represent the firm in this matter. Further information about our firm follows in this document. We appreciate the opportunity to present Purvis Gray to the County.

Respectfully submitted,

PURVIS, GRAY AND COMPANY, LLP



Ronald D. Whitesides, CPA

Audit Partner

RonW@purvisgray.com

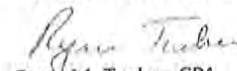
(352) 378-2461

222 NE 1st Street

Gainesville, Florida 32601

Respectfully submitted,

PURVIS, GRAY AND COMPANY, LLP



Ryan M. Tucker, CPA

Audit Partner

Ryan@Purvisgray.com

(850) 224-7144

443 East College Avenue

Tallahassee, Florida 32301

TABLE OF CONTENTS

Cover Letter	1-2
Table of Contents	3-4
Tab 1—Firm Information	
Independence	5
A—Brief Description of Firm:	
History of Firm	5
Organizational Structure.....	5
Professional Memberships	6
B—Background, Years of Experience, and Auditing Services:	
Business Structure	6
Audit Department	6
Accounting and Tax Services Department	7
Consulting Service Department.....	7
Computer Audit Capability – Information Technology Assurance Professionals	8-9
C—Significant Awards and Accomplishments:	
BDO Alliance USA Services.....	9-10
Certificate of Achievement for Excellence in Financial Reporting	10
Tab 2—Qualifications and Experience	
A—Ability to Provide Quality Cost Effective Professional Auditing Services:	
Why Purvis Gray?	11
Qualifications and Experience	11
Cost Effectiveness	11
B—Firm’s Governmental Experience	
Governmental Entities	12-13
Single Audit Experience	14
C—Communication and Accountability.....	15
D—On-Time Performance	15
E—Licensed to Practice in the State of Florida.....	15
F—Legal Entity in the State of Florida.....	16
Tab 3—Audit Team/Staff	
Audit Team Members.....	17
Audit Team Roles	18
Continuing Quality of Staff	18
Certified Public Accountants Licenses	19
Résumés – Qualifications of Firm Personnel	19-37
Continuing Education	38

TABLE OF CONTENTS

Tab 4—Audit Approach	
Understanding the Scope of Services	39-41
Ability to Meet Timeline.....	41
Workplan for the Annual Audits	42-44
Audit Methodology.....	44-45
A—Sample Size Methodology and Statistical Sampling.....	45
B—IT Software and Support of the Audit Process:	
EDP Software to be Used.....	45-46
Purvis Gray’s IT Audit Professionals Conduct the Assessment of IT Controls	46-47
C—Analytical Procedures	47
D—Internal Control	47
E—Approach to be Taken in Determining Laws and Regulations	48
F—Approach to be Taken in Drawing Audit Samples for Purposes of Test of Compliance.....	48
G—Level of Staff and Hours to be Assigned	49
Additional Information:	
Approach to be Taken in Preparing Management Letters.....	49
Approach to the Single Audit	50
Tab 5—Related Experience and References	
Governmental References.....	51-52
Former Governmental Clients.....	52
Tab 6—Peer Review/Disciplinary Actions	
Quality Control/Peer Review.....	53
No Disciplinary Action	53
Federal or State Desk Review, State Regulatory Bodies	53
Tab 7—Attachments	
Attachment A – Addenda Acknowledgment	54
Attachment B Sworn Statement Under Florida Statute 287.133 (3)(a) on	
Public Entity Crimes	55-56
Attachment C – Experience of Respondent.....	57-59
Attachment D – Drug Free Workplace Certificate.....	60-61
Attachment E – E-Verify Form Under Section 448.095, Florida Statutes	62-63
Attachment E-1 Contractor E-Verify Affidavit	64
E-Verify Participation Attachment	65
Attachment E-2 – Subcontractor E-Verify Affidavit.....	66
Attachment F – General Information and Minimum Insurance Requirements	67-71
Certificate of Liability Insurance.....	72
Insurance Acknowledgement Letter.....	73
Addendum 1	74-76

Tab 1—FIRM INFORMATION



PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

TAB 1—FIRM INFORMATION

PURVIS GRAY

Independence

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We are independent of the County and any of its component units, as defined in the U.S. Government Accountability Offices' *Government Auditing Standards* and Generally Accepted Auditing Standards.

We have previously audited the financial statements of the County and assisted with the preparation of financial statements and the annual financial report. Other than the performance of these services, we have had no professional relationships involving the County. In addition, we have no knowledge of existing business or personal relationships between the firm, its partners and employees, or any employee of the County.

We confirm that we will give the County written notice of any professional relationships entered into involving the County, or any of its agencies or component units, during the period of this agreement. There is no joint venture or consortium proposed.

A—Brief Description of Firm

History of Firm



Purvis Gray was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm is organized as a Florida Limited Liability Partnership, authorized to do business in the state of Florida, and has been auditing local governments for substantially all of that time.

Organizational Structure

A Management Committee elected by the partners sets the policies and strategic direction of the firm and elects the firm's managing partner and department heads to run the day-to-day operations of the firm and the departments. Any partner can bind the partnership by contract.

Organizational Chart



TAB 1—FIRM INFORMATION

PURVIS GRAY

Professional Memberships

Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). *Several of the partners and staff of Purvis Gray are members of the following organizations:*

AICPA/FICPA	Florida Municipal Electric Association (FMEA)
Government Audit Quality Center (GAQC)	Florida Electric Cooperatives Association (FECA)
Government Finance Officers Association (GFOA)	Employee Benefit Plan Audit Quality Center
Florida Government Finance Officers Association (FGFOA)	Association of Government Accountants (AGA)
FGFOA Local Chapters (Big Bend, North Central, Southwest, and Nature Coast)	Florida School Finance Officers Association (FSFOA)
State of Florida League of Cities	American Public Power Association (APPA)
	Florida Rural Water Association

B—Background, Years of Experience, and Auditing Services

Business Structure

The firm offers all services traditionally associated with CPA firms, which can generally be summarized as Audit, Tax, and Information Technology services. The Audit Department is the largest department, comprising approximately sixty percent of gross revenues. The Audit Department has a concentration of work in the local governmental industry. Our Tax Department provides tax research support to our Audit Department. Also, as a member of BDO Alliance USA, we are able to provide our clients with access to the technical resources and manpower of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.

Audit Department

The mission of the Audit Department is to achieve technical excellence, which can be used to provide the highest level of quality service to our clients. This higher level of experienced service sets us apart from other firms. All of the partners, directors, and managers are CPAs, as are many of the other professional staff.

Your “engagement team” will be led by two partners, an audit director, and a senior manager. For more information on the specific individuals committed to your engagement, please refer to the staffing diagram found on page 17.

Our audit staff has extensive experience working in a computerized environment and utilizes laptop computers in the field with Microsoft Windows, Word, and Excel. **We employ a paperless audit approach.** We utilize the “paperless” audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We will be utilizing Suralink for the secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information. Suralink will also allow the County staff to track the status of the engagement overall from a web-based application with a desktop dashboard in real time.**

All members of the audit team will be available to your management team whenever needed. If our physical presence is not necessary, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions and assistance year-round without additional billings.

Accounting and Tax Services Department

The Accounting and Tax Services Department of Purvis Gray is often used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

Consulting Service Department

The consulting practice of Purvis Gray utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients. Our consulting personnel have performed engagements in each of the following categories:

Accounting System Reviews

- GASB Statement Implementations
- Internal Control Opinions
- Procedures Documentation
- Performance Audits and Cost Reduction Studies
- Feasibility/Efficiency Studies
- Budget Review and Budget Preparation

Other Financial Services

- Expert Testimony
- Personal Financial/Retirement Planning
- Other Financial Services
- Tax Representation
- Fraud/Defalcation Engagements

Business Valuations and Reorganizations

- Business Ownership Succession
- Business Valuations
- Mergers and Acquisitions
- Business Formations
- Business Liquidations

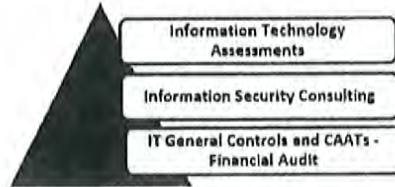
Information Security and Privacy Controls and Consulting

- IT Security Controls Assessment
- Privacy Controls Assessment
- Information Security Policies and Procedures
- IT Risk Assessments

TAB 1—FIRM INFORMATION

Computer Audit Capability - Information Technology Assurance Professionals

The IT auditor assigned to the County’s audit engagement and our other IT Assurance Department professionals have extensive experience and proficiency working in various computerized environments. Purvis Gray offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT professionals with the CISA, CISM, CITP, CGMA, CRISC, and CPA designations and can be summarized as follows:



Purvis Gray’s IT Audit professionals conduct the assessment of IT controls. As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the controls are implemented.

Information Security Consulting Offering

Our Information Security Program Design involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:



Information Technology Assessments

Information Technology Assessment engagements offered by Purvis Gray include the following:

Cybersecurity

SSAE-18 System and Organizational Controls (SOC) Reports

- AICPA Cybersecurity Engagements
- SOC Types 1, 2, and 3 Engagements

AICPA Cybersecurity Engagements

Cybersecurity threats are on the rise, challenging organizations of all sizes—whether public or private. Board members, commissioners, managers, investors, customers, residents, and other stakeholders are pressuring organizations to demonstrate that they are managing cybersecurity threats and that they have put into place effective cybersecurity risk management programs to prevent, detect, and respond to security breaches in a timely manner.

To meet that need, the AICPA has introduced SOC for Cybersecurity, a solution that builds upon the profession's experience in auditing system and organization controls. It enables CPAs to examine and report on an organization's cybersecurity risk management program. Purvis Gray can use the SOC for Cybersecurity criteria and guidance to provide advisory engagements to help our clients strengthen their cybersecurity risk management programs. Or, as an organization reaches a state of readiness, Purvis Gray as an independent CPA firm can offer a cybersecurity risk management examination engagement and provide an opinion on the entity's description of its efforts and the effectiveness of its controls.

SSAE-18 System and Organization Controls (SOC) 1, SOC 2, SOC 3 Examination and Reporting

Through our extensive expertise in generally accepted auditing standards, both non-profit and for-profit accounting processes, information technology general controls, and the AICPA SSAE-18 attestation standards and requirements, combined with an experienced SOC staff, Purvis Gray can provide service organization user entities with a quality and professional SSAE-18 SOC 1 Type 2 report. Because Purvis Gray's staff has extensive experience with the *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Trust Services Criteria*) and numerous types of third-party service offerings, we can provide service organization user entities with a quality and professional SSAE-18 SOC 2 or SOC 3 Type 2 report. Purvis Gray can also assist organizations with getting ready for their first SOC Type 2 examination and can provide a Type 1 report upon completion of the readiness phase.

Computer Assisted Audit Techniques (CAATs)

When considered necessary, more effective, and/or more efficient, we will utilize CAATs. We utilize Audimation's CaseWare IDEA Data Analysis Software and Microsoft Excel to perform such procedures. Such tools allow us to analyze the County's data and may allow us to perform a 100% test of a transaction class for certain attributes in less time than it would take to take a statistical sample and test such sample through manual procedures.

C—Significant Awards and Accomplishments**BDO Alliance USA Services**

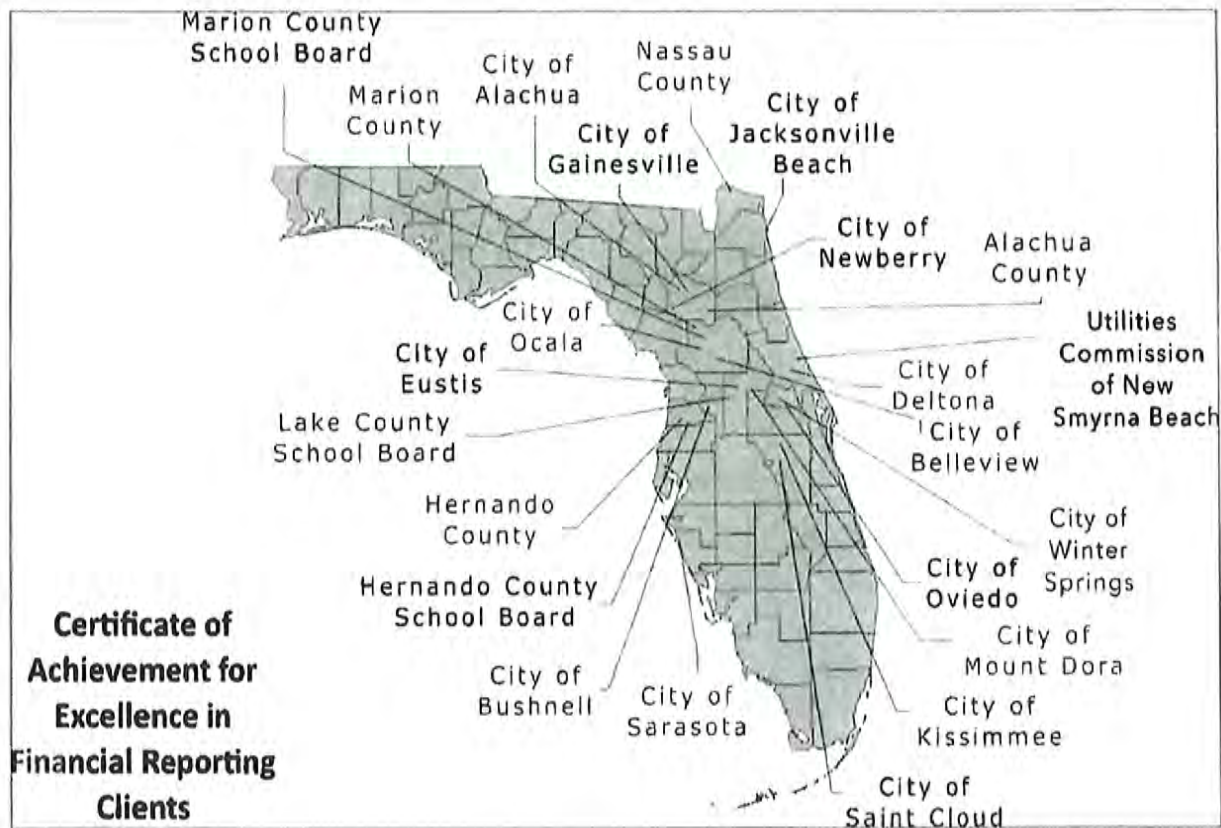
Purvis Gray is an Independent Member of the BDO Alliance USA. We have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of one of the largest accounting firms in the world, combined with our hands-on, local service and knowledge.

In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the County.

Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical Resources and Programs Committees. They serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review Annual Comprehensive Financial Statements on behalf of GFOA all through the year.

Members of the audit team assigned to the County's audit are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to the following local governments to help these governments receive the Certificate of Achievement for Excellence in Financial Reporting:



Tab 2—QUALIFICATIONS AND EXPERIENCE



PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

A—Ability to Provide Quality Cost Effective Professional Auditing Services

Why Purvis Gray?

	<p>We are Industry Experts</p> <ul style="list-style-type: none"> • Firm-Wide Governmental Practice Emphasis • Statewide Reputation in Governmental Industries
	<p>Personnel Assigned to Job</p> <ul style="list-style-type: none"> • Experienced CPAs • Partners and Managers on Site - In the Field = Better Audit
	<p>High Quality Service Delivery</p> <ul style="list-style-type: none"> • Technical Excellence Delivered with High-Quality Service • Relationship and Deadline Orientation
	<p>Clear and Timely Communication</p> <ul style="list-style-type: none"> • Communication is Valued, Respected, and Continual with our Clients

Qualifications and Experience

Our firm maintains a specialized practice and we represent a large clientele of governmental audits throughout the State of Florida. We have developed our presence in the audit industry over the past 77 years; our current client base includes: 5 counties, 27 municipalities, 9 school boards, and many other governmental entities and non-profit organizations. **We believe our combined experience serving counties, cities, school districts, special districts, and not-profit organizations throughout Florida provides us with unique insight and ability to serve as your auditors.**

Cost Effectiveness

We will conduct an effective audit as efficiently as possible for a competitive fee. Our audit fees include year-round phone calls, technical assistance, and research questions. It is not our practice to seek opportunities to bill extra for implementation of new accounting and auditing standards, or difficulties encountered during an audit engagement, unless truly exceptional.

TAB 2—QUALIFICATIONS AND EXPERIENCE

PURVIS GRAY

B—Firm's Governmental Experience

Governmental Entities

Current governmental-type clients are listed below. These audits were conducted in accordance with *Government Auditing Standards* and Federal and State Single Audits were performed, when applicable. (ACFR) Indicates the entity prepares an Annual Comprehensive Financial Report which is, therefore, within the scope of our engagement.

Counties

- ✓ Alachua County—(Gainesville/Tallahassee)—2018 to Present—(ACFR)
- ✓ Bradford County—(Gainesville)—1994 to 2021
- ✓ DeSoto County—(Sarasota)—2001 to Present
- ✓ Gadsden County—(Tallahassee/Gainesville)—2010 to Present
- ✓ Hernando County—(Ocala/Sarasota)—2008 to 2020—(ACFR)
- ✓ Marion County—(Ocala)—2001 to Present—(ACFR)
- ✓ Nassau County—(Gainesville/Tallahassee)—2005 to 2016; 2018 to Present—(ACFR)

Municipalities

- ✓ City of Alachua—(Gainesville)—2009 to Present—(ACFR)
- ✓ City of Atlantic Beach—(Gainesville)—2004 to Present
- ✓ City of Bartow—(Sarasota)—2008 to Present
- ✓ City of Belleview—(Ocala)—2007 to Present—(ACFR)
- ✓ Town of Bronson—(Gainesville)—2006 to Present
- ✓ City of Bushnell—(Ocala)—1995 to Present—(ACFR)
- ✓ City of Cedar Key—(Gainesville)—1987 to Present
- ✓ City of Center Hill—(Ocala)—2021 to Present
- ✓ City of Crestview—(Tallahassee)—2021 to Present
- ✓ City of Dade City—(Ocala)—2014 to Present
- ✓ City of Deltona—(Ocala)—1995 to Present—(ACFR)
- ✓ City of Eustis—(Ocala)—1998 to Present—(ACFR)
- ✓ City of Fort Meade—(Sarasota)—1996 to Present
- ✓ City of Frostproof—(Sarasota)—2020 to Present
- ✓ City of Gainesville—(Gainesville)—2018 to Present—(ACFR)
- ✓ City of Jacksonville Beach—(Tallahassee)—1996 to Present—(ACFR)
- ✓ City of Kissimmee—(Ocala)—2016 to Present—(ACFR)
- ✓ City of Live Oak—(Tallahassee)—2012 to Present
- ✓ City of Newberry—(Gainesville)—2013 to Present—(ACFR)
- ✓ City of Neptune Beach—(Gainesville)—2013 to Present
- ✓ City of Ocala—(Ocala)—2000 to Present—(ACFR)
- ✓ City of Ocoee—(Ocala)—2022 to Present—(ACFR)
- ✓ Town of Orange Park—(Gainesville)—2014 to Present
- ✓ City of Oviedo—(Ocala)—2019 to Present—(ACFR)
- ✓ City of St. Cloud—(Ocala)—2012 to Present—(ACFR)
- ✓ City of Williston—(Ocala)—2010 to Present
- ✓ City of Winter Springs—(Sarasota)—2021 to Present—(ACFR)

School Boards

- ✓ Alachua County District School Board—2008 to Present—\$477 Million
- ✓ Charlotte County District School Board—2011 to Present—\$300 Million
- ✓ Clay County School Board—2011 to Present—\$371 Million
- ✓ Clayton County School Board (GA)—2021 to Present—\$689 Million
- ✓ Hernando County School Board—2011 to Present—\$188 Million—(ACFR)
- ✓ Lake County District School Board—2005 to Present—\$550 Million—(ACFR)
- ✓ Leon County School Board—2018 to Present—\$564 Million
- ✓ Marion County School Board—2000 to Present—\$530 Million—(ACFR)

**Water, Sewer,
And Gas
Utilities**

- ✓ ✓ City of Alachua
- ✓ ✓ City of Atlantic Beach
- ✓ ✓ City of Bartow
- ✓ ✓ City of Belleview
- ✓ ✓ Town of Bronson
- ✓ ✓ City of Bushnell
- ✓ ✓ DeSoto County
- ✓ ✓ East County Water Control District
- ✓ ✓ City of Eustis
- ✓ ✓ City of Fernandina Beach
- ✓ ✓ Florida Gas Utility
- ✓ ✓ City of Fort Meade
- ✓ ✓ Gainesville Regional Utilities
- ✓ ✓ City of Green Cove Springs
- ✓ ✓ Hernando County
- ✓ ✓ City of Jacksonville Beach
- ✓ ✓ City of Lake City
- ✓ ✓ City of Lake Wales
- ✓ ✓ City of Live Oak
- ✓ ✓ City of Mt. Dora
- ✓ ✓ Nassau County
- ✓ ✓ City of Neptune Beach
- ✓ ✓ City of Newberry
- ✓ ✓ North Sumter County Utility Dependent District
- ✓ ✓ City of Oviedo
- ✓ ✓ City of Ocala
- ✓ ✓ Peace River Manasota Regional Water Supply Authority
- ✓ ✓ City of Sarasota
- ✓ ✓ Talquin Electric Cooperative, Inc., Quincy
- ✓ ✓ Town of Orange Park
- ✓ ✓ Village Center Community Development District & Affiliates, The Villages
- ✓ ✓ City of Williston
- ✓ ✓ Withlacoochee Regional Water Supply Authority, Dade City

**Electric
Utilities**

- ✓ ✓ City of Alachua
- ✓ ✓ City of Bartow
- ✓ ✓ City of Bushnell
- ✓ ✓ Florida Municipal Power Association
- ✓ ✓ City of Fort Meade
- ✓ ✓ Gainesville Regional Utilities
- ✓ ✓ City of Green Cove Springs
- ✓ ✓ City of Jacksonville Beach
- ✓ ✓ Kissimmee Utility Authority
- ✓ ✓ City of Mount Dora
- ✓ ✓ City of Newberry
- ✓ ✓ City of Ocala
- ✓ ✓ City of St. Cloud
- ✓ ✓ City of Williston
- ✓ ✓ Utilities Commission New Smyrna Beach

TAB 2—QUALIFICATIONS AND EXPERIENCE

PURVIS GRAY

Single Audit Experience

Federal Award Compliance – Uniform Guidance

If a Federal or State Single Audit is required (generally total federal or state grant expenditures exceeding \$750,000 during the audit period), the auditor is responsible for testing compliance with all major federal and state award programs. If a Federal or State Single Audit is required, each major program will be tested for the compliance requirements applicable to that program. **We are up to date on the new Uniform Guidance associated with Federal Grants, including the updates to the American Rescue Plan Act.**

As a large audit firm with significant governmental experience, members of your audit team have participated in single audits of countless federal and state grant programs. Many of our single audits have included grants from the following Federal and State Departments, including numerous programs within each.

Federal Grant Programs

Federal Communications Commission
Federal Emergency Management Agency
National Endowment for the Arts
National Endowment for the Humanities
National Science Foundation
US Department of Agriculture
US Department of Agriculture Food and Nutrition Service
US Department of Aviation Administration
US Department of Children and Families
US Department of Commerce
US Department of Commerce NOAA
US Department of Defense
US Department of Economic Opportunity
US Department of Education
US Department of Education of Elementary Secondary Education
US Department of Election Assistance Commission
US Department of Energy
US Department of Environmental Protection Agency
US Department of Federal Highway Administration
US Department of General Services Administration
US Department of Health and Human Services
US Department of Homeland Security
US Department of Housing and Urban Development
US Department of Interior
US Department of Justice
US Department of Labor
US Department of Treasury
US Department of Transportation

State Grant Programs

Clean Florida Council
Executive Office of the Governor
Office of Early Learning
State Courts System
Florida Department of Agriculture and Consumer Services
Florida Department of Children and Families
Florida Commission on Tourism
Florida Department of Community Affairs
Florida Department of Corrections
Florida Department of Economic Opportunity
Florida Department of Elder Affairs
Florida Department of Emergency Management
Florida Department of Environmental Protection
Florida Department of Fish and Wildlife Commission
Florida Department of Health
Florida Department of Health and Rehabilitative Services
Florida Department of Highway Safety and Motor Vehicles
Florida Department of Housing Finance Corporation
Florida Department of Juvenile Justice
Florida Department of Legal Affairs and Attorney General
Florida Department of Library and Information Services
Florida Department of Management Services
Florida Department of Natural Resources
Florida Department of State
Florida Department of Transportation
Florida Department of Workforce Innovation

We are members of the AICPA Governmental Audit Quality Center (GAQC) which offers various programs and certifications in the Single Audit area. Several Purvis Gray staff have received Single Audit certifications, which indicates their expertise in this area.

TAB 2—QUALIFICATIONS AND EXPERIENCE

PURVIS GRAY

C—Communication and Accountability

It is our custom to work closely with key management personnel during each phase of the audit. Because we routinely use partners in the field, we can identify issues early and bring them to management's attention immediately. During all phases of the engagement, the partners will be available by request for status and update meetings. Two partners will serve as your primary points of contact and will ensure that the activities of the audit team are coordinated appropriately with County personnel.

Our approach to audit findings is simple, we identify and communicate significant matters if any, as early in the process as possible. We do not like surprises, and we know our clients do not like them either. That is why we hold regular progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible.

We ensure our audit reports and letters are in compliance with the latest auditing standards with the use of PPC's practice aids. We will draw upon our 77 years of experience with other governments to look for ways the County can be more efficient, cost effective, and improve internal controls. We will offer independent business advice and make ourselves available to management to discuss any or all of our comments and recommendations. Our governmental concentration has helped set our firm apart from others by providing meaningful management recommendations.

D—On-Time Performance

The firm has been providing audit and accounting services for many years and is proud of its record of delivering quality and timely services to its clients. As mentioned in this document, a substantial percentage of our audit clients are governmental entities, most with September year-ends. We are highly experienced on managing the audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery. We schedule our engagements long in advance and attempt to accomplish as much of the work prior to year-end as possible. Our audit plan describes the work flow that we anticipate to deliver your report on time and to result in the least intrusion in your management's schedule. We also staff a sufficient number of auditors to perform the audit expeditiously.

We have reserved the requested fieldwork dates for the conduct of your audit with the team we have committed to perform it.

E—Licensed to Practice in the State of Florida

We are properly licensed and registered for public practice in the State of Florida. A copy of our firm license to practice in Florida is shown below:



TAB 2—QUALIFICATIONS AND EXPERIENCE

PURVIS GRAY

F—Legal Entity in the State of Florida

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We have attached a copy of our *Licensee Details* from the Department of Business and Professional Regulation (DBPR) online services. In addition, below is a direct link to the DBPR website that documents our good standing to conduct audits per the Florida Board of Accountancy.

LICENSEE DETAILS

1:40:04 PM 1/6/2023

Licensee Information

Name	PURVIS, GRAY AND COMPANY (Primary Name)
Main Address	PO BOX 141270 GAINESVILLE Florida 32614
County	ALACHUA
License Mailing	222 NE 1ST STREET GAINESVILLE FL 32601
County	ALACHUA

License Information

License Type	FIRM
Rank	CPA Firms
License Number	AD0041478
Status	Current
Licensure Date	07/31/1978
Expires	12/31/2023

Special Qualifications

Partnership	Qualification Effective
-------------	-------------------------

Alternate Names

<https://www.myfloridalicense.com/LicenseDetail.asp?SID=&id=AE82EA422810ADB901FD96E256B029C2>

Tab 3—AUDIT TEAM/STAFF



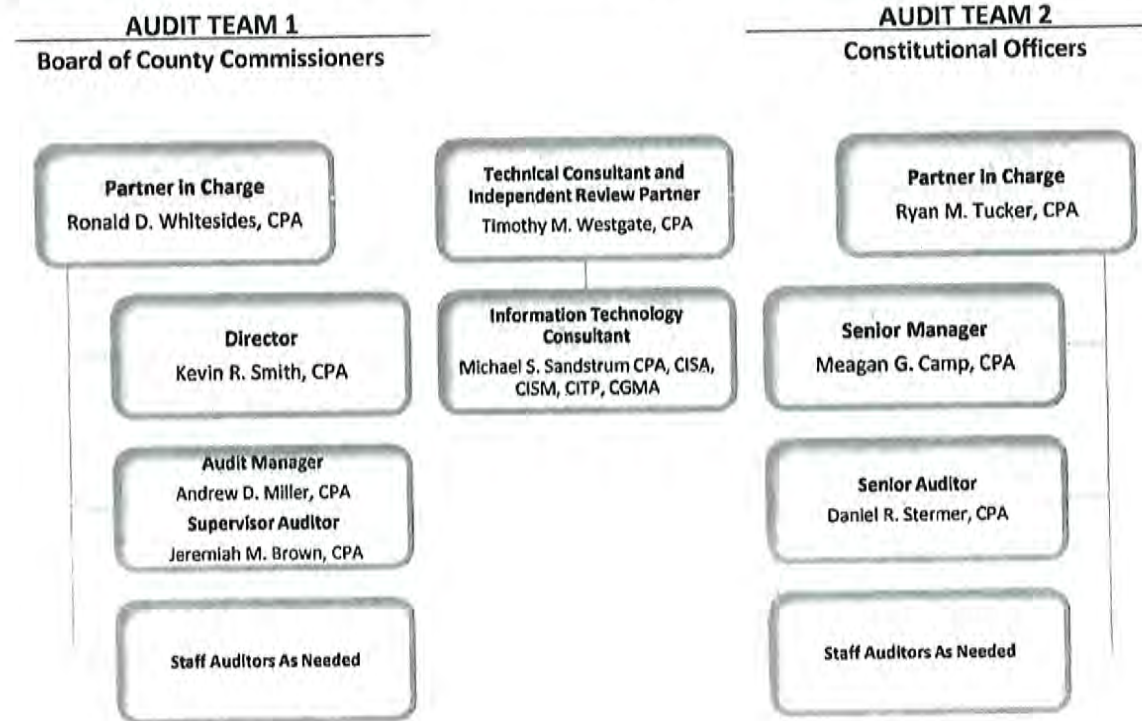
PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Audit Team Members

The firm that will be the most qualified to serve as auditors for the County will be the one that can demonstrate its qualifications through past experience, education, and high-quality control considerations. Our firm’s approach to staffing audit engagements is to choose partners, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the audit engagement efficiently, and the location of the office. *The individuals assigned to this engagement possess the necessary technical skills and experience to ensure that the County receives the highest level of service.* All personnel assigned to this engagement have met or exceeded all of the CPE requirements of the “Yellow Book” as required by the *Rules of the Auditor General*. *One thing we do differently from other firms - we regularly put partners in the field.*

Ronald D. Whitesides, CPA will be the partner in charge of the County’s audit engagement. Mr. Whitesides has spent his entire career providing accounting and auditing services for governmental bodies, non-profit organizations, and commercial enterprises. He will be assisted by two other partners: Ryan M. Tucker, CPA as partner in charge of the constitutional officers and assisting partner on the Board audit, and Timothy M. Westgate, CPA as technical consultant and independent reviewer. We expect the entire audit team to return to the County on an annual basis.

**AUDIT TEAM MEMBERS FOR:
Board of County Commissioners and Constitutional Officers**



Audit Team Roles

Listed below are the roles of each member of the audit team and a brief description of their qualifications.

Partners in Charge of Audit	Mr. Whitesides and Mr. Tucker will have overall responsibility for excellent client service; they will work closely with the County’s management, audit directors, managers, and audit supervisors to ensure that all work is properly planned, executed, and completed. They will conduct entrance, exit, and interim work conferences with the County and participate extensively in audit fieldwork and the review process.
Third Partner and Technical Consultant	Mr. Westgate will assist Mr. Whitesides and Mr. Tucker, providing consultation and review of technical accounting and auditing issues, and a final independent and objective review of the audited financial statements and reports.
Information Technology Consultant	Mr. Sandstrum will perform the internal control review of the County’s computerized information systems and assist with custom report writing and PC download functions as required. He will assist with data analytics and provide assistance and recommendations to the County on computer-related areas, as needed.
Director and Senior Manager	Ms. Smith and Ms. Camp will be responsible for planning and supervision of the audits. They will perform the review of workpapers and report preparation. In addition, they will assist in managing the efficiency of the audits and operating within the time budget.
Audit Manager, Audit Supervisor, and Senior Auditor	Mr. Miller, Mr. Brown, and Mr. Stermer will be primarily responsible for conducting and completing fieldwork along with staff auditors and assisting the director and audit senior manager with planning and supervision. They will keep the partners, director, manager, and County staff fully informed on the job status.

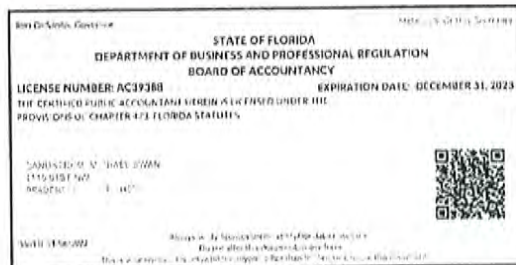
All members of the audit team will be available to your management team whenever you need us. If our physical presence is not needed, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions and assistance year-round without additional billings.

Continuing Quality of Staff

Purvis Gray’s number one priority is client service. The key to providing valuable service is with quality personnel. The individuals on your audit team are highly educated and experienced CPAs with a strong working knowledge of governmental accounting and auditing, good business sense, and good common sense. **These individuals will work directly and continually on your engagement.** We expect your audit team members to be available throughout your contract. While some staff turnover inevitably occurs, our firm makes every effort to maintain the high quality of our staff. We do this through hiring the best people, providing more than the minimum required continuing education, and mentoring. If it did become necessary to change any team members on your audit, the County has the right to approve or reject replacements.

Certified Public Accountants Licenses

All your assigned audit team members are CPAs. We have provided a copy of each CPA license.



Résumés - Qualifications of Firm Personnel



Beginning on the next page, the engagement team's résumés provide more specific information for each individual, especially their participation in local government audits, and memberships. Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office; *Government Auditing Standards*.



RONALD D. WHITESIDES, CPA

Audit Partner
Chair of Audit Department
Member of Quality Control Team
Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
rwhitesides@purvisgray.com

PROFILE

Education

University of Florida
1991, Master of Accountancy

Professional Credentials

CPA License - AC0025357
Member of AICPA, FICPA, and FGFOA

Years in Accounting: 32

Years with Firm: 30

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Alachua County, Florida* (ACFR)
Bradford County, Florida*
Flagler County, Florida*
Gadsden County, Florida*
Hardee County, Florida*
Nassau County, Florida* (ACFR)
Wakulla County, Florida*

Municipalities

City of Alachua, Florida* (ACFR)
City of Atlantic Beach, Florida*
City of Bartow, Florida*
City of Fernandina Beach, Florida*
City of Fort Meade, Florida*
City of Fort Myers, Florida*
City of Gainesville, Florida* (ACFR)
City of Green Cove Springs, Florida*
City of Jacksonville Beach, Florida* (ACFR)
City of Keystone Heights, Florida*
City of Lake City, Florida*
City of Mount Dora, Florida* (ACFR)
City of Newberry, Florida* (ACFR)
City of Neptune Beach, Florida*
City of St. Augustine Beach, Florida*
City of Winter Springs, Florida
Town of Orange Park, Florida*

School Board Experience

Alachua County District School Board*
Clay County District School Board*

Non-Profit Experience

Alliance for Economic Development, Inc.
American Orchid Society, Inc.
Bates Realities - HUD Project
Council for Economic Outreach, Inc.
Cris Collinsworth Foundation
FICPA Education Foundation, Inc.
FICPA Political Action Committee, Inc.
Florida Association of Court Clerks, Inc.
Florida Farm Bureau Federation and Subsidiaries
Florida Institute of Certified Public Accountants, Inc.
Florida Leadership and Educational Foundation, Inc.
Florida Rural Legal Services, Inc.
Florida State University Medical Facility Practice Plan, Inc.
Gainesville Area Chamber of Commerce, Inc.
Gainesville Golf and Country Club
Meridian Behavioral Healthcare, Inc. and Affiliates
National Center for Construction Education and Research
New Horizons Properties
Oak Hall Private School, Inc.
Ronald McDonald House of Gainesville, Inc.
Santa Fe College Foundation
St. Johns River State College Foundation
Southeast Tissue Alliance, Inc.
Southern Legal Counsel, Inc.
Three Rivers Legal Services, Inc.
University of Florida College of Nursing Faculty Practice Association, Inc.
University of Florida College of Veterinary Medicine, Inc.
University of Florida Department of Housing
University of Florida Faculty Association, Inc.
University of Florida Law Center Association, Inc.
University of Florida Tissue Bank
University of Florida Transportation and Parking Services

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

Ronald D. Whitesides, CPA

CPE Credits

Mr. Whitesides is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022

- BDO - Quarterly 1 – Government Accounting and Auditing Update
- AICPA - Pandemic Related Single Audit Issues and Other Single Audit Updates
- AICPA - GASB's Lease Standard: Are You Ready?
- BDO - Break Your Data Out of Data Jail and Set Your Firm Free for Growth
- BDO - Opening General Session
- BDO - Assurance Practice Leaders Meeting
- BDO - Innovation In the Profession
- BDO - Drive Revenue with New Technology and Tools
- BDO - Pulse of the Managing Partner
- BDO - Process Improvement Strategies to Increase Firm Capacity and Profit
- FGFOA - Single Audit Update
- FGFOA - Financial Reporting Complexities in Local Governments
- FGFOA - Legislative Update
- FGFOA - GASB 87
- FGFOA - GASB Update
- FGFOA - Prepare to be Positive
- FGFOA - Intro to Governmental Accounting
- FGFOA - Auditor General and Department of Financial Services Update

2021

- The National Underwriter Company – Social Security 101
- BDO USA Launching an Advisory Services Practice
- BDO USA Yellow Book Update and Practice Issues
- BDO USA General Day 1 Intro to DEI as a Bus Enable
- BDO USA General Day 2 Session
- BDO Pulse of the Managing Partner
- BDO USA GASB Update and Practice Issues
- BDO USA Closing Keynote
- FGFOA Redefining Your Organization for Performance Excellence after COVID-19
- FGFOA GASB Hot Topics
- FGFOA GASB Update
- FGFOA Common Audit Findings
- FGFOA Introduction to Governmental Accounting
- FGFOA You've Issued Debt Now What? Post Issuance Disclosure
- FGFOA Auditor General and Department of Financial Services Update
- FGFOA Creating Efficiencies for Internal Audits
- FGFOA Lies, Lies & Economic Forecasts
- FGFOA Legislative Update
- FGFOA Financial Reporting Complexities in Local Governments
- FGFOA Legal Aspects of Work from Home Programs
- BDO USA NFP 2021 Conference
- Surgent McCoy CPE Florida Ethics for CPAs

2020

- PGC ASC 606 Training
- COVID-19 How Non-Profits are Adapting to Change
- COVID-19 Everything You Need to Know About FEMA Grants and Preventing Inspector General Findings
- GAQC Annual Update Webcast
- Applying the New Lease Accounting Standard
- A Digitally Driven Firm (Information Technology)
- IPA Panel General Session Day Two
- Ensuring Engagement Quality When Performing SSARS Engagement
- Practice Issues Under ASC 606 Revenue Contracts with Customers
- Variable Interest Entities and Consolidation Matters Practice Issues
- 2018 Yellow Book What You Need to Know
- Business Combinations Practice Issues
- Independence Update
- Government Accounting for Debt Transactions
- CaseWare Fundamentals
- Employee Benefit Plan Audit Update
- Managing the Audit Process
- CARES Act Essentials
- Evolving Your Remote Audit Practices to Get Ahead in a Changing World
- Risk Assessment and Internal Controls



RYAN M. TUCKER, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Tallahassee, Florida
(850) 224-7144
ryan@purvisgray.com

PROFILE

Education

Florida State University
1998, BS, Finance and Accounting

Professional Credentials

CPA License - AC0032175
Member AICPA, FICPA, FGFOA, and AGA
Southern Scholarship Foundation, Inc.
Chairman - 2013
Treasurer - 2008-2009
Current Board Member
Sunset Rotary Club of Tallahassee
President - 2009-2010
Treasurer
Rotary District 6940
Treasurer - 2012-2013, 2015-2016,
and 2016-2017

Years in Accounting: 25

Years with Firm: 25

SPEAKER/INSTRUCTOR

Accounting and Auditing Electric Cooperatives
Auditor Independence
Financial Emergencies and Financial Condition Assessments
GASB 67 and 68 Pension Standards Update
What to Expect from Your Auditor
Common CAFR Review Comments
Compliance Auditing for Constitutional Officers
GASB Update

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Alachua County, Florida* (ACFR)
Bradford County, Florida
Citrus County, Florida*
Flagler County, Florida*
Gadsden County, Florida*
Hardee County, Florida*
Liberty County, Florida*
Nassau County, Florida* (ACFR)
Sarasota County, Florida*
Wakulla County, Florida*

Municipalities

City of Atlantic Beach, Florida*
City of Belleview, Florida*
City of Crestview, Florida
City of Deltona, Florida* (ACFR)
City of Dunnellon, Florida*
City of Fernandina Beach, Florida*
City of Jacksonville Beach,
Florida* (ACFR)
City of Jacob City, Florida
City of Lake City, Florida*
City of Live Oak, Florida*
City of Leesburg, Florida* (ACFR)
City St. Cloud, Florida* (ACFR)
Town of Altha, Florida*

School Board and Charter School Experience

Apalachicola Bay Charter School
Clay County District School Board*
Florida State University School
Jefferson County District School Board (Accounting/Consulting)
Leon County District School Board*

Non-Profit Experience

Association for Institutional Research, Inc.*
Association for Retarded Citizens - Marion, Inc.
Bridgeway Center, Inc.*
CareerSource Florida, Inc.*
Childhood Development Services, Inc.*
Early Learning Coalition of the Big Bend
Florida Association of Court Clerks, Inc. and Subsidiary
Florida Bankers Association, Inc. and Affiliates
Florida Coalition for Children, Inc. and Florida Coalition
for Children Foundation, Inc.
Florida Health Maintenance Organization Consumer Plan
Florida Health Reinsurance Programs
Florida Home Builders Association and Affiliates
Florida Independent Automobile Dealers Association, Inc.
Florida Institute of Certified Public Accountants, Inc.
Florida Low Income Housing Association, Inc.*
Florida Outdoor Advertising Association, Inc.
Florida Medical Practice Plan, Inc.
Florida Sheriffs Youth Ranches, Inc.
Florida State University International Programs Associati
Florida State University Research Foundation
Gainesville Golf and Country Club
Marion-Citrus Mental Health Centers, Inc. (The Centers)
North Florida Workforce Development Board, Inc.
Northwest Regional Data Center
Pediatric Primary Care Foundation, Inc.
United Way of Marion County, Inc.
University of Florida Tissue Bank, Inc.
Wakulla Senior Citizens Council, Inc.

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

Ryan M. Tucker, CPA

CPE Credits

Mr. Tucker is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022

- PGC - Winter Tax CPE
- FGFOA Big Bend - Internal Controls Update
- FGFOA - GASB 87 and 96 Updates
- FGFOA Conference - Common Audit Findings
- FGFOA Conference - ARPA and CARES Act
- FGFOA Conference - Common Financial Reporting Mishaps from the GFOA COA Award
- FGFOA Conference - Single Audit Update
- FGFOA Conference - Financial Reporting Complexities in Local Governments
- FGFOA Conference - GASB Hot Topics
- FGFOA Conference - Legislative Update
- FGFOA Conference - GASB 87
- FGFOA Conference - GASB Update
- FGFOA Conference - Intro to Governmental Accounting
- FGFOA Conference - Auditor General and Department of Financial Services Update
- Florida Electric Cooperative Conference - FEMA Update
- Florida Electric Cooperative Conference - NRECA, Categories of Work Defined by FEMA & BRIC
- Florida Electric Cooperative Conference - Power South, Joint Procurement Program
- Florida Electric Cooperative Conference - CoBank Economy, Interest Rates & Inflation
- Florida Electric Cooperative Conference - CFC, EV Challenges
- Florida Electric Cooperative Conference - Purvis Gray Auditing & Accounting Issues
- Florida Electric Cooperative Conference - Seminole EC, Natural Gas Markets
- Florida Electric Cooperative Conference - Federated, Cybersecurity Insurance
- Florida Electric Cooperative Conference - NRECA Benefits Update
- FGFOA Big Bend Chapter - Auditor General Update
- Florida Electric Cooperatives Association - FECAFA – Human Resource Conference
- FGFOA Big Bend - Education & Chapter Meeting

2021

- Purvis Gray Lunch & Learn Series - Depreciation
- Purvis Gray Winter CPE Series
- FGFOA 2021 Conference Auditing Governmental
- FGFOA 2021 Personal Development
- FGFOA 2021 Specialized Knowledge
- Surgent McCoy CPE Florida Ethics for CPAs
- FECA - FDEM Overview of FEDM Program
- FECA - Gulf Coast EC Lessons Learned from Hurricane Michael
- FECA - Economy, Interest Rates & Inflation
- FECA - Utility Scale Solar & Batter Storage
- PGC - Personal Growth – Communication

2020

- Families First Coronavirus Response Act
- Purvis Gray ASC 606 Training
- CivilTek AUP Training Webinar
- COVID-19 Everything You Need to Know About GEMA Grants & Preventing Inspector General Findings
- Applying the New Lease Accounting Standard
- IPA Panel General Session Day Two
- Ensuring Engagement Quality When Performing SSARS Engagement
- Practice Issues Under ASC 606 Revenue Controls with Customers
- Variable Interest Entities and Consolidation Matters Practice Issues
- 2018 Yellow Book What You Need to Know
- Business Combinations Practice Issues
- Non-Profit Accounting Update
- Excel Tips and Tricks
- CaseWare Fundamentals
- Employee Benefit Plan Audit Update
- Managing the Audit Process
- 2020 Virtual TFACC
- Emergency Management Preparing Documentation for FEMA Reimbursement
- 2020 Non-Profit and Education, Governmental and Healthcare Industry Conference General Session
- GASB Pension Plans
- GASB 84 Fiduciary Activities
- Common Financial Reporting Deficiencies
- Business Type Activities and Proprietary Funds



TIMOTHY M. WESTGATE, CPA

Audit Partner
Chair of Quality Control Team
Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
twestgate@purvisgray.com

PROFILE

Education

University of South Florida
2002, Master of Accountancy
Saint Leo University
2000, BA, Business Administration,
Summa Cum Laude

Professional Credentials

CPA License - AC36053
Member AICPA, FICPA, and FGFOA
GFOA SRC Reviewer - GFOA Special
Committee for Certification of
Achievement for Excellence in Financial
Reporting

Recognition

State of Florida Top 10 Score
May 2003, CPA Exam

Civic Involvement

Past President - Blessed Trinity Catholic
Church Parish Council, Ocala, Florida
Middle School Youth Ministry
Member of the Knights of Columbus

Years in Accounting: 24

Years with Firm: 20

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Governmental Audit Update for Financial Managers, FGFOA
Fall Institute/FACC Conference
Grant Budgeting, Marion County Grant Writers' Network
Fraud and Internal Control in a School District, FSFOA
Accounting and Auditing Update, FSFOA
GASB Update, FGFOA and FASBO
ASC 606: Revenue Recognition

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Citrus County Hospital Board
Desoto County, Florida*
Marion County EMS Alliance
Marion County, Florida* (ACFR)
Marion County Hospital District
Marion County Law Library*

School Board Experience

Alachua County District School Board
and Internal Accounts*
Charlotte County District School Board*
Clay County District School Board and
Internal Accounts*
Clayton County Board of Education (GA)
Hernando County District School Board* (ACFR)
Lake County District School Board
and Internal Accounts* (ACFR)
Leon County School Board
and Internal Accounts*
Marion County District School Board
and Internal Accounts* (ACFR)

Municipalities

City of Deltona, Florida*
City of Leesburg, Florida* (ACFR)
City of Mt. Dora, Florida* (ACFR)
City of Ocala, Florida* (ACFR)
City of St. Cloud, Florida* (ACFR)
City of Ocoee, Florida* (ACFR)

Non-Profit Experience

Annunciation Catholic School
Arnette House, Inc.*
Catholic Foundation for the Diocese of
St. Augustine
Citrus Memorial Health System
Cornerstone School, Inc.
Corpus Christi Parish
Diocese of St. Augustine
Education Foundation of Marion County Inc.
Epiphany Parish
Grace School of Ocala, Florida, Inc.
Holy Faith Parish
Holy Family Parish
Holy Spirit Parish & School
Hospice of Marion County, Inc.
Immaculate Conception Parish
Kids Central, Inc.*
LifeStream Behavioral Center, Inc.
Marion County Hospital District
Morning Star School
Munroe Regional Health System, Inc.
Our Lady Le Leche Mission and Shrine
Our Lady of Consolation
Our Lady of Good Counsel
Our Lady Star of the Sea Parish and School
Palmer Academy & Preschool
Partnership for Strong Families, Inc.*
Queen of Peace Parish and School
Rafiki Foundation
San Juan de la Cruz Mission
San Sebastian Parish
St. Augustine Parish

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

Timothy M. Westgate, CPA

CPE Credits

Mr. Westgate is in full compliance with the continuing educational requirements set forth under the U.S. Government Accountability Office (GAO) and *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022	✔	Surgent McCoy - Understanding Cryptocurrency (CCUR)
	✔	PGC - Winter Tax CPE
	✔	AICP - Update Audit Primer: Auditing For-Profit Entities Receiving Provider Relief Funds
	✔	FSFOA - Legislative Update
	✔	FSFOA - Florida Department of Education Update
	✔	FSFOA - ERPs Integrating with Your Bank
	✔	FSFOA - Audits – Grant Risks and Solutions
	✔	FSFOA - Florida Auditor General
	✔	FSFOA - FTE/Scholarships
	✔	FSFOA - FLSA in the School Systems
	✔	FSFOA - Strategies to Minimize School Bookkeeper Turnover
	✔	FSFOA - All Things Internal Accounts
	✔	FGFOA - Opening General Session: Prepare to Be Positive
	✔	FGFOA - GASB Update
	✔	FGFOA - GASB 87 Economic
	✔	FGFOA - GASB Hot Topics
	✔	FGFOA - Exploring Self Insurance and Other Risk Strategies
	✔	FGFOA - Single Audit Update
	✔	FGFOA - Common Financial Reporting Mishaps for GFOA COA Award Program
	✔	FGFOA - Cares Act
✔	FGFOA - Common Audit Findings	
✔	AICPA - Peer Review Must Select Industry Update: Employee Benefit Plans	
2021	✔	FSFOA 2021 Fall Conference - The Great GASB Updates
	✔	FSFOA 2021 Fall Conference - Government Fraud, Waste & Abuse
	✔	FSFOA 2021 Fall Conference - Legislative Update
	✔	FSFOA 2021 Fall Conference - Cyber Attack Simulation
	✔	FSFOA 2021 Fall Conference - Leadership/Attitude Healthy Living Updates
	✔	BDO USA HHS PRF Reporting Cracking the Code
	✔	BDO USA Stimulus Funding Compliance Audit Update
	✔	BDO USA Independence Update & Practice Issues
	✔	BDO USA General Session Day 2
	✔	FGFOA Opening General Session
	✔	FGFOA GASB Update
	✔	FGFOA Redefining Your Organization for Performance Excellence after COVID-19
	✔	FGFOA GASB Hot Topics
	✔	FGFOA Common Audit Findings
	✔	FGFOA Auditor General and Department of Financial Services Update
	✔	FGFOA You've Issued Debt Now What? Post Issuance Disclosure
	✔	FGFOA Introduction to Governmental Accounting
	✔	FGFOA Contract Administration Beginning with the End in Mind
	✔	FGFOA Providing Government Services in a Remote World
	✔	FGFOA Debt Financing Options Used for Public Infrastructure
✔	FGFOA Comprehensive Annual Financial Report Tips and Tricks to Ensure Timely & Accurate Reporting	
✔	FGFOA Retirement Plans Best Practices	
✔	FGFOA Disaster Recovery Accounting & Single Audit Aspects	
✔	FGFOA Florida Open Financial Statement System Getting Ready for 2022	
✔	BDO NFP 2021 Conference	
✔	Surgent McCoy CPE Florida Ethics for CPAs	
2020	✔	PGC Winter CPE
	✔	COVID-19 How Non-Profits are Adapting to Change
	✔	COVID-19 Everything You Need to Know about FEMA Grants and Preventing Inspector General Findings
	✔	What's Ahead for Healthcare Industry Accounting and Regulatory Update
	✔	Ensuring Engagement Quality When Performing SSARS Engagement
	✔	Practice Issues Under ASC 606 Revenue Contracts with Customers
	✔	Becoming a Powerful and Effective Delegator
	✔	Building the Partner Pipeline Business Development and Marketing Culture
	✔	2018 Yellow Book What You Need to Know
	✔	CaseWare Mapping and Connector for Financial Statements
	✔	Government Accounting for Debt Transactions
	✔	Employee Benefit Plan Audit Update
	✔	Florida Ethics for CPAs
	✔	Risk Assessment and Internal Controls
	✔	AICPA Peer Review Must Select Industry Update Employee Benefit Plans



KEVIN R. SMITH, CPA

Audit Director

**PURVIS
GRAY**

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
ksmith@purvisgray.com

PROFILE

Education

Florida State University
2010, BS, Accounting
2010, BS, Real Estate

Professional Credentials

CPA License - AC46869
Member of AICPA and FICPA

Years in Accounting: 11

Years with Firm: 11

SPEAKER/INSTRUCTOR

Accounting and Auditing for Utilities, 2014, In-House CPE
Using the Work of Others, 2013, In-House CPE
Fair Value Measurements, 2012, In-House CPE

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Alachua County, Florida* (ACFR)
Bradford County, Florida*
Gadsden County, Florida*
Nassau County, Florida* (ACFR)

Municipalities

City of Alachua, Florida* (ACFR)
City of Atlantic Beach, Florida*
City of Cedar Key, Florida
City of Fernandina Beach, Florida*
City of Green Cove Springs, Florida*
City of Jacksonville Beach, Florida* (ACFR)
City of Lake City, Florida*
City of Live Oak, Florida*
City of Mount Dora* (ACFR)
City of Neptune Beach, Florida*
City of Newberry, Florida* (ACFR)
Town of Bronson, Florida
Town of Orange Park, Florida*

School Board Experience

Alachua County District School Board*
Alachua County School Board Internal
Accounts
Clay County District School Board*

Non-Profit Experience

American Society for Metabolic and Bariatric
Surgery, Inc.
Association for Institutional Research*
Florida 4-H Club Foundation, Inc.
Florida Association of Court Clerks, Inc.
Florida Health Professions Association, Inc.
Florida Medical Practice Plan, Inc.
Florida Sheriff Ranches, Inc.
Gainesville Golf and Country Club
Meridian Behavior Healthcare, Inc.*
Santa Fe Community College Foundation, Inc.
University of Florida College of Dentistry
University of Florida Veterinary Medicine, Inc.
Workforce Florida, Inc.*

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

Kevin R. Smith, CPA

CPE Credits

Mr. Smith is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022	<ul style="list-style-type: none">➤ UltimateCPE - Current Developments Accounting and Financial Reporting 2022➤ UltimateCPE - Auditing Developments 2022➤ UltimateCPE - Governmental Auditing Standards 2022
2021	<ul style="list-style-type: none">➤ Master CPE - Accounting and Financial Reporting for COVID-19 – the CARES Act and PPP Loans➤ FGFOA Conference - Creating Efficiencies for Internal Audits➤ FGFOA Conference - Auditor General and Department of Financial Services Update➤ FGFOA Conference - Common Audit Findings➤ FGFOA Conference - Introduction to Governmental Accounting➤ FGFOA Conference - GASB Hot Topics➤ FGFOA Conference - GASB Update➤ Master CPE - Government Auditing: A Complete Guide to Yellow Book Why, What, and How➤ Master CPE - Fraud: Recent Cases in Accounting Fraud➤ Master CPE - Blockchain: An Introduction for CPAs➤ Master CPE - Fraud Schemes Using Social Engineering➤ Master CPE - Auditing: The Latest Developments➤ Master CPE - Accounting: FASB Updated for 2021➤ Master CPE - Ethics for Florida CPAs➤ Master CPE - Controller's Handbook: A Roadmap to Success
2020	<ul style="list-style-type: none">➤ Purvis Gray ASC 606 Training➤ Excel Tips and Tricks➤ CaseWare Mapping and Connector for Financial Statements➤ Government Accounting for Debt Transactions➤ CaseWare Fundamentals➤ Managing the Audit Process➤ Accounting and Financial Reporting for COVID-19 and the CARES Act Long Version➤ Government Fraud Prevention and Detection➤ Accounting Changes and Error Corrections➤ Accounting for Leases Guidelines for the New Lease Standard➤ Bitcoin and Crypto Assets An Accountant's Guide➤ Crossing the Line Cases in Financial Statement Fraud➤ Fraud & Cybersecurity Top Issues for the CPA➤ The Balanced Scorecard Strategic Based Control➤ CARES Act Essentials➤ The Balanced Scorecard Strategic Based Control➤ Risk Assessment and Internal Controls



MICHAEL S. SANDSTRUM, CPA, CISA, CISM, CITP, CGMA, CDPSE

IT Audit Director

PURVIS
GRAY

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
msandstrum@purvisgray.com

PROFILE

Education

Auburn University
2002, Master of Business
Administration (Graduated with Honors)
Wichita State University
1976, BA, Business Administration
in Accounting (with a minor in
Political Science)

Professional Credentials

CPA License - AC39388 (Florida)
CPA License - 2087 (Mississippi)
Certified Information Systems
Auditor (CISA)
Certified Information Security
Manager (CISM)
Certified Information Technology
Professional (CITP)
Certified Data Privacy Solutions
Engineer (CDPSE)

Professional Affiliations

American Institute of CPAs (AICPA)
Florida Institute of CPAs (FICPA)
Information Systems Audit and Control
Association (ISACA)
Florida Government Finance Officers
Association (FGFOA)

Previous Employers, 1977-2017

AuditWerx - Tampa, FL
CS&L CPAs - Bradenton, FL
Moody-Price, LLC - Baton Rouge, LA
Heavy Quip - Jackson, MS
Horton and Associates CPAs - Jackson, MS

Years Auditing Information Systems: 46
Years with Firm: 6

PROFESSIONAL PROFILE

Michael has extensive experience in accounting, auditing, IT auditing, security management, and consulting, both in public accounting and private industry sectors. He has held positions as Technology Director, Senior Audit Manager, Tax Manager, Programmer, Systems Analyst, Chief Information Officer, and IT Audit Manager. In addition, Michael has performed SOX internal auditing, managed numerous SOC 1 and SOC 2 engagements, Attestation engagements, as well as GAAS financial audit risk assessments.

Michael is responsible for IT risk assessment/audit function for Purvis Gray. This responsibility includes conducting the IT risk assessments for school boards, counties, municipalities, and not-for-profit organizations. In addition, he is responsible for managing SOC 1 and SOC 2 engagements for cloud organizations, data centers, and a child support processor for the State of Florida.

TECHNICAL EXPERTISE

SOC 2 Type 1 and Type 2
SOC 1 Type 1 and Type 2
SOC Readiness Engagements
Information Technology General
Controls Examinations
DHSMV David System Examinations
Client Development
IT Security Controls Auditing
IT SOX Auditing
Industry Experience:
Healthcare
Local Governments
Banking
Claims Processing
Manufacturing
Distribution
Cloud Providers
Data Centers
Non-Profit

FISMA
NIST
Financial and IT Controls
HIPAA
GLBA
COBIT
Business Processes Analysis
Data Mining & Reporting
EDI/XML
Cloud Integration
Security Management & Compliance
IDEA Audit and Data Analytics Software
AS/400
Linux
Mainframe
Windows
SQL
CaseWare Audit Software
Citrix

Information Security - Consulting
Privacy Assessments and Consulting
Risk Assessments
Agreed Upon Procedures

Michael S. Sandstrum, CPA, CISA, CISM, CITP, CGMA, CDPSE

CPE Credits

Mr. Sandstrum is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

- 2022
 - AICPA - Town Hall Series
 - BDO - Quarterly 2 Government Accounting and Auditing Update
 - ISACA - Virtual Summit Data Protection in an Evolving World OnDemand
 - ISACA - Bringing Privacy to the Security Table
 - ISACA - Security Through Maturity: A Framework for Comprehensive Cloud Infrastructure Security Strategy
 - FGFOA - Legislative Review
 - AICPA - Cyber Breach: Choose Your Own Response
 - AuditBoard - Third-Party Risk Management – What You Don't Know Today Can Hurt You
 - AuditBoard - Continuous Monitoring at Scale: The Future of Security Compliance
 - AuditBoard - Opportunity Knocks: Turning Digital Risk Into Your Competitive Advantage
 - BDO - What Asset Management Professionals Need to Know About System and Organization Controls Reports
 - ISACA - Software Composition Analysis for Managing Security and Licensing Risks
 - FGFOA - Cybersecurity for Operations Based Departments
 - FGFOA - Common Audit Findings
 - FGFOA - ARPA and CARES Act Funding
 - FGFOA - Leadership in Turbulent Times
 - FGFOA - Financial Reporting Complexities in Local Governments
 - FGFOA - GASB Hot Topics
 - FGFOA - Legislative Update
 - FGFOA - Prepare to Be Positive
 - FGFOA - Intro to Governmental Accounting
 - FGFOA - Auditor General and Department of Financial Services Update
 - AICPA - Town Hall Series
 - ISAC - Digital Trust Ecosystem Framework
 - ISAC - Emerging Technology Turning Risk into Trust
 - AICPA - Specialized Knowledge
- 2021
 - Surgent McCoy CPE Florida Ethics for CPAs (ETFL)
 - ISACA Mitigating the Security Risks of a Remote Workforce During a Crisis
 - ISACA Risk Management in Action 4 Key Pillars for Achievable Resilience
 - ISACA Data Protection for Cloud-First Organizations
 - AICPA Town Hall Series
 - AICPA Introduction to the Cybersecurity Maturity Model Certification Framework
 - BDO USA ERISA Update
 - Yellow Book Update and Practice Issues
 - BDO USA General Day 1, Day 2, and Day 3 Sessions
 - BDO USA Future of Audit is Here Part I Transform Audit with Digital Suite of Tools
 - BDO USA Top 1 Audit Risks
 - BDO USA Adding Value to the Board Hot Topics in Governance
 - BDO USA Single Audit Surprises and Other Matters
 - BDO USA ASC 740 Accounting for Current Events and Other Practice Matters
 - AICPA Town Hall Series
 - FGFOA GASB Update
 - FGFOA Economic Update Planning for a Post Pandemic Futures
 - FGFOA Common Audit Findings
 - FGFOA Introduction to Governmental Accounting
 - FGFOA Auditor General and Department of Financial Services Update
 - FGFOA Legislative Update
 - FGFOA Creating Efficiencies for Internal Audits
 - FGFOA Providing Government Services in a Remote World
 - FGFOA Financial Reporting Complexities in Local Governments
 - FGFOA Debt Financing Options Used for Public Infrastructure
 - FGFOA Disaster Recovery How Do You Solve the Hurricane Problem
 - FGFOA Disaster Recovery Accounting & Single Audit Aspects
 - FGFOA Florida Open Financial Statement System Getting Ready for 2022
- 2020
 - ISACA Virtual Summit Future of Data Protection, Privacy, and IT Risk Management
 - Risky Business Conduction Remote Audits in Uncertain Times
 - Who's in Your Cloud? How Privileged Access Controls are Leaving You Exposed
 - Stopping Ransomware and Advanced Malware Threats the Current Scope of These Threats
 - COVID-19 CFO Professional Judgment in Volatile and Uncertain Times
 - IA Webinar Series Course 2 Evaluating Compliance and Anti-Fraud Programs
 - The Human Factor Malicious Insiders vs. Negligent End Users
 - Government Accounting for Debt Transactions
 - CaseWare Fundamentals
 - Employee Benefit Plan Audit Update
 - Privacy Management Framework A Tool for Developing Your Privacy Program
 - CARES Act Essentials
 - Risk Assessment and Internal Controls



MEAGAN G. CAMP, CPA

Senior Audit Manager
Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Tallahassee, Florida
(850) 224-7144
mcamp@purvisgray.com

PROFILE

Education

Valdosta State University
2011, BBA, Accounting and Finance

Professional Credentials

CPA License – AC54745 (FL)
CPA License – CPA032868 (GA)
Member of AICPA, FICPA, and FGFOA
FICPA State Legislative Policy Committee
FICPA Women in Leadership Committee
2017-2023
Speaker Subcommittee – Member
Mentoring Subcommittee – Chair
Networking Subcommittee – Member
FICPA State Legislative Policy Committee
2022-2023
FICPA Young CPAs Committee
2018-2020

Previous Employers

Thomas, Howell, Ferguson, 2012-2016
Sanders, Holloway and Ryan, 2016-2017

Years in Accounting: 11

Years with Firm: 5

SPEAKER/INSTRUCTOR

Introduction to IDEA: Using CAATs to Perform Audits
Title IV-D Introduction and AUP Basics
CaseWare Fundamentals
Understanding Your Cost of Power Adjustment
GASB Update
GASB 87 - Leases
Internal Controls for Electric Cooperatives

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Alachua County, Florida* (ACFR)
Gadsden County, Florida*
Nassau County, Florida* (ACFR)

Municipalities

City of Crestview, Florida
City of Jacksonville Beach, Florida*
(ACFR)
City of Live Oak, Florida*
City of Tallahassee, Florida*#

School Board and Charter School Experience

Apalachicola Bay Charter School
Florida State University School
Jefferson County School Board
(Accounting/Consulting)
Leon County School Board
Wakulla Christian School#

Non-Profit Experience

America's Second Harvest of the Big Bend*#Boys' Choir of Tallahassee, Inc.
Christina Noble Children's Foundation
Council on Culture and Arts, Inc.#
Early Learning Coalition of the Big Bend#
Florida Association of Court Clerks, Inc.
Florida Forestry Association, Inc.#
Florida Forestry Association Education Foundation#
Florida Police Chiefs Association, Inc.#
Florida Police Chiefs Foundation#
Florida Society of Association Executives, Inc.#
FSU Education Research Foundation#
Leon Advocacy and Resource Center, Inc.#
Lighthouse of the Big Bend, Inc.#
Northwest Regional Data Center
Seminole Boosters, Inc.#
Tallahassee Chamber of Commerce, Inc.#
United Way of the Big Bend, Inc.#
Visit Florida#
Wakulla Senior Citizens Council, Inc.

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
Audits were performed while employed by another firm

Meagan G. Camp, CPA

CPE Credits

Ms. Camp is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022	FGFOA - GASB 87 and GASB 96 Updates
	FSFOA - Fiscal Cliff
	FSFOA - Legislative Updates
	FSFOA - Florida Department of Education Updates
	FSFOA - Grants – Federal Regulations – Stimulus Dollars
	FSFOA - Audits – Grant Risks and Solutions
	FSFOA - Florida Auditor General Update
	FSFOA - FTE/Scholarships
	FSFOA - FLSA in the School Systems
	FSFOA - Strategies to Minimize School Bookkeeper Turnover
	FGFOA Big Bend - Internal Controls Update
	GFOA - Auditor General and Department of Financial Services Update
	GFOA - Intro to Governmental Accounting
	GFOA - GASB Update
	GFOA - GASB 87
	GFOA - Financial Reporting Complexities in Local Governments
	GFOA - Single Audit Update
	GFOA - Common Financial Reporting Mishaps from the GFOA COA Award
	GFOA - ARPA and CARES Act Funding
	GFOA - Common Audit Findings
	FGFOA - Auditor General and Department of Financial Services Update
	FGFOA - Intro to Governmental Accounting
	FGFOA - GASB Update
	FGFOA - GASB 87 (Instructor)
	FGFOA - Financial Reporting Complexities in Local Governments
FGFOA - Single Audit Update	
FGFOA - Common Financial Reporting Mishaps from the GFOA COA Award	
FGFOA - ARPA and CARES Act Funding	
FGFOA - Common Audit Findings	
Florida Electric Cooperatives Association - Human Resource Conference	
2021	FGFOA Historical Performance and the Impact of a Pandemic and Economic Lockdown
	FGFOA Providing Government Services in a Remote World
	FGFOA Annual Comprehensive Financial Report – Tips and Tricks to Ensure Timely & Accurate Reporting
	FGFOA Financial Reporting Complexities in Local Governments
	FSFOA GASB Update (Instructor)
	Surgent McCoy CPE Florida Ethics for CPAs (ETFL)
	BDO USA 2021 EBP Update Parts II, III, and IV
	BDO USA 2021 EBP Update Audits of Plans Subject to SEC Form 11-K Filing
	BDO USA ERISA Update
	BDO USA Yellow Book Update & Practice Issues
	BDO USA Single Audit Surprises & Other Matters
	BDO USA Independence Update & Practice Issues
	BDO USA Impact of New ISQM Standards on Firms Systems of Quality Management
	BDO USA Adding Value to the Board Hot Topics in Governance
	BDO USA Troubled Debt Restructuring & Debt Modification
	BDO USA ASC 740 Accounting for Current Events and Other Practice Matters
	FGFOA - Modernizing for Digital Transformation
	FGFOA - Opening General Session
FGFOA - GASB Update	
FGFOA - GASB Hot Topics	
FGFOA - You've Issued Debt How What? Post Issuance Disclosure	
FGFOA - Auditor General and Department of Financial Services Update	
FGFOA Common Audit Findings	
2020	2020 Tax, Finance & Accounting and RUS Mid-Year Update
	FGFOA - Families First Coronavirus Response Act
	COVID-19 Everything You Need to Know About FEMA Grants and Preventing Inspector General Findings
	Applying the New Lease Accounting Standard
	IPA Panel General Session Day Two
	Variable Interest Entities and Consolidation Matters Practice Issues
	Ensuring Engagement Quality When Performing SSARS Engagement
	Practice Issues Under ASC 606 Revenue Contracts With Customers
	EBP Audit and Accounting Update Preparing for 2020 EBP Busy Season
	Independence Update
	Current Issues in Pension and OPEB Accounting
	GASB 87 Practical Implications
	Single Audit and Yellow Book Update
	Risk Assessment and Internal Controls
Emergency Management Preparing Documentation for FEMA Reimbursements	
2020 Non-Profit and Education Government and Healthcare Industry Conference – General Session Day	
GASB Pension Plans	
GASB 84 Fiduciary Activities	



ANDREW D. MILLER, CPA

Audit Manager

**PURVIS
GRAY**

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
admiller@purvisgray.com

PROFILE

Education

Purdue University
2012, BS, Accounting Management

Professional Credentials

CPA License – AC54725
Member of AICPA and FICPA – 8532014

Years In Accounting: 10

Years with Firm: 4

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Alachua County, Florida, Board of County Commissioners (ACFR)
Alachua County, Florida, Clerk of the Circuit Court
Alachua County, Florida, Tax Collector
Alachua County, Florida, Property Appraiser
Alachua County, Florida, Supervisor of Elections
Bradford County, Florida, Board of County Commissioners
Bradford County, Florida, Tax Collector
Bradford County, Florida, Property Appraiser
Bradford County, Florida, Supervisor of Elections
Nassau County, Florida, Board of County Commissioners (ACFR)

Municipalities

City of Alachua, Florida* (ACFR)
City of Atlantic Beach, Florida*
City of Gainesville, Florida* (ACFR)
City of Mount Dora, Florida* (ACFR)
City of Neptune Beach, Florida*
Town of Orange Park, Florida

School Board Experience

Alachua County District School Board
Clay County District School Board

Non-Profit Experience

Community Blood Holdings, Inc.
Florida Farm Bureau Federation
LifeSouth Community Foundation, Inc.
LifeSouth Community Blood Centers, Inc.
Meridian Behavioral Healthcare, Inc.
The National Center for Construction Education and Research, LTD
Three Rivers Legal Services, Inc.

Other Entities

Alachua County, Florida, Library District
Florida Health Professions Association, Inc.
Florida Veterinary Medicine Faculty Association, Inc.
North Florida GI Center, L.P.
St. Johns River State College Foundation, Inc.
University of Florida Leadership and Education Foundation, Inc.

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

ANDREW D. MILLER, CPA

CPE Credits

Mr. Miller is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022

- ✓ BDO - NFP 2022: FASB Update
- ✓ BDO - NFP 2022: Auditing Pensions and OPEB – Employer Auditor Perspective
- ✓ BDO - NFP 2022: GASB Update
- ✓ BDO - NFP 2022: Difficult Conversations – How to Keep Teams and Clients on Track
- ✓ BDO - NFP 2022: Deep Dive into Revenue and Support for NFPs
- ✓ BDO - NFP 2022: Basics of Auditing and Reporting Functional Expenses
- ✓ BDO - NFP 2022: Successful Project Management
- ✓ BDO - NFP 2022: Leases – NFP Considerations
- ✓ BDO - NFP 2022: Data Analytics in the NFP Environments
- ✓ BDO - NFP 2022: Coronavirus State and Local Fiscal Recovery Funds – What You Need to Know
- ✓ BDO - NFP 2022: Eligibility – What You Need to Know
- ✓ BDO - NFP 2022: How to Identify Client Needs & Scope Engagements
- ✓ BDO - NFP 2022: Matching, Level of Effort and Earmarking – What You Need to Know!
- ✓ BDO - NFP 2022: Provider Relief Fund – Compliance Audit Update
- ✓ BDO - NFP 2022: GASB 87, Leases – Statement Overview and Implementation Considerations
- ✓ BDO - NFP 2022: A User's Guide to Performing Component Unit Determinations
- ✓ BDO - NFP 2022: Auditing Stimulus Funding
- ✓ BDO - NFP 2022: Performing Audit Data Analytics for Government Audits
- ✓ FGFOA - Financial Services Update
- ✓ FGFOA - Introduction to Governmental Accounting
- ✓ FGFOA - Prepare to Be Positive
- ✓ FGFOA - GASB Update
- ✓ FGFOA - GASB 87
- ✓ FGFOA - Business Process Automation
- ✓ FGFOA - GASB Hot Topics
- ✓ FGFOA - Financial Reporting Complexities in Local Governments
- ✓ Becker - Audit Risk Assessment
- ✓ BDO - OMB Compliance Supplement – What's New
- ✓ BDO - Q2 Technical Update
- ✓ BDO - Q4 NFP & Education
- ✓ BDO - Trends in Findings from OIG Investigations and Single Audits
- ✓ BDO - ASC 606 Revenue Recognition - What We Know Now

2021

- ✓ BDO - 2021 BDO Alliance USA Conference
- ✓ BDO - NFP 2021: GASB 87, Leases – Implementation
- ✓ BDO - NFP 2021: 2021 GASB Updates
- ✓ BDO - NFP 2021: NFP Lifecycle and the Trusted Advisor
- ✓ BDO - Risk Assessment Methodology for Governments
- ✓ BDO - NFP 2021: Common Reporting Deficiencies in Governments
- ✓ BDO - Conducting a Gap Assessment at an NFP
- ✓ BDO - Risk Assessment – Interaction Between the Risk of Non-Compliance and Sampling
- ✓ BDO - Single Audit Equipment
- ✓ BDO - Single Audit Approach – What to Do When the CFDA is Not in the Matrix
- ✓ BDO - Sampling in the Single Audit Environment
- ✓ BDO - Single Audit Reporting – Common Issues with Opinions and the SFQC
- ✓ BDO - Coronavirus Stimulus Funding – What You Need to Know
- ✓ BDO - Trends and Issues in the UG Environment Related to Advisory Services
- ✓ BDO - GASB 84 - Fiduciary Activities – Implementation Discussion
- ✓ BDO - NFP Financial Reporting – Trends and Issues
- ✓ BDO - BDO Tools and Templates for Government Audits
- ✓ BDO - *Government Auditing Standards* – Common Misconceptions, Errors, and Issues
- ✓ BDO - *Government Auditing Standards*, Independence – What You Need to Know!

2020

- ✓ Civitek AUP Training - Webinar
- ✓ Applying the New Lease Accounting Standards
- ✓ Contemporary Organize Growth Strategies
- ✓ Practice Issues Under ASC 606 - Revenue Contracts with Customers
- ✓ Business Combinations - Practice Issues
- ✓ 2018 Yellow Book - What You Need to Know
- ✓ Non-Profit Accounting Update
- ✓ CaseWare Mapping and Connector for Financial Statements (Instructor Credit)
- ✓ Government Accounting for Debt Transactions
- ✓ CaseWare Fundamentals
- ✓ Managing the Audit Process
- ✓ Risk Assessment and Internal Controls



JEREMIAH M. BROWN, CPA

Audit Supervisor

**PURVIS
GRAY**

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
jmbrown@purvisgray.com

PROFILE

Education

Stetson University
2015, Master's in Accounting
University of Florida
2014, BS, Accounting

Professional Credentials

CPA License - AC51235
Member of AICPA and FICPA

Years in Accounting: 7

Years with Firm: 6

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Alachua County, Florida (ACFR)
Baker County, Florida
Bradford County, Florida
Gilchrist County, Florida
Levy County, Florida
Nassau County, Florida (ACFR)

Municipalities

City of Alachua, Florida (ACFR)
City of Atlantic Beach, Florida
City of Cedar Key, Florida
City of Chiefland, Florida
City of Gainesville, Florida (ACFR)
City of Hampton, Florida
City of High Springs, Florida
City of Inglis, Florida
City of Lake City, Florida
City of Mount Dora, Florida (ACFR)
City of Neptune Beach, Florida
City of Newberry, Florida (ACFR)
City of Starke, Florida
City of St. Augustine Beach, Florida
Town of Bronson, Florida
Town of Orange Park, Florida

School Board Experience

Alachua County District School Board
Alachua County District School Board
(Internal Accounts)
Citrus County District School
Board (Internal Accounts)
Clay County District School Board
Clay County School Board (Internal Accounts)
Levy County School Board (Internal Accounts)
Marion County District School Board (ACFR)

Other Governmental Entities

Clay County Utility Authority, Florida
Florida Court Clerks and Comptrollers, and
State Department of Revenue
Gainesville Alachua County Regional Airport
Authority
Utilities Commission New Smyrna Beach,
Florida
Villages Center Community
Development District & Affiliates

Non-Profit Experience

Diocese of St. Augustine
Florida Farm Bureau Federation
Florida Gas Utility
Public Education Foundation of Marion
County, Inc.
St. Johns River State College Foundation
UF Dental
UF Law Center Association

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

JEREMIAH M. BROWN, CPA

CPE Credits

Mr. Brown is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022	✓	BDO - Government Audit Standards: What You Need to Know to Be Compliant
	✓	BDO - Tools and Templates for Government Audits
	✓	BDO - What is a Single Audit: A Basic Background and Overview
	✓	BDO - Yellow Book (GAGAS) Update
	✓	BDO - GASB 84, Fiduciary Activities – Implementation Discussion
	✓	FSFOA - 2021 GASB Update
	✓	FSFOA - Health Insurance (Self Insurance vs. Fully Insured)
	✓	FSFOA - Understanding LGIPs
	✓	FSFOA - Government Fraud, Waste & Abuse
	✓	FSFOA - Audits – Grant Risks and Solutions
	✓	FSFOA - GASB 87
	✓	FSFOA - Florida Department of Education Update
	✓	FSFOA - Legislative Update
	✓	FSFOA - Florida Auditor General Update
	✓	FSFOA - FTE/Scholarships
	✓	FSFOA - Rethinking School Budgeting – Supporting Your Strategic Plan
	✓	FSFOA - FLSA in the School System
	✓	FSFOA - Strategies to Minimize School Bookkeeper Turnover
	✓	FGFOA - Fraud in Florida
	✓	FGFOA - Common Audit Findings
	✓	FGFOA - ARPA and CARES Act Funding
	✓	FGFOA - Common Financial Reporting Mishaps from the GFOA COA Award
	✓	FGFOA - Single Audit Update
	✓	FGFOA - Financial Reporting Complexities in Local Government
	✓	FGFOA - GASB Hot Topics
	✓	FGFOA - Economic Update
✓	FGFOA - GASB Update	
✓	FGFOA - GASB 87	
✓	FGFOA - Opening General Session Prepare to Be Positive	
✓	FGFOA - Intro to Governmental Accountings	
✓	FGFOA - Auditor General and Department of Financial Services Update	
2021	✓	Purvis Gray Personal Growth Series – Communication
	✓	GASB 84, Fiduciary Activities – Implementation Discussion
	✓	What is a Single Audit – A Basic Background and Overview
	✓	Yellow Book (GAGAS) Update
	✓	Government Audit Standards – What You Need to Know to Be Compliant
2020	✓	BDO Tools and Templates for Government Audits
	✓	Purvis Gray ASC 606 Training
	✓	Civitek AUP Training Webinar
	✓	Excel Tips and Tricks
	✓	CaseWare Mapping and Connector for Financial Statements
	✓	CaseWare Fundamentals
	✓	Employee Benefit Plan Audit Update
	✓	Managing the Audit Process
✓	CARES ACT Essentials	

DANIEL R. STERMER, CPA

Senior Auditor

**PURVIS
GRAY**

CONTACT INFORMATION

Tallahassee, Florida
(850) 224-7144
dstermer@purvisgray.com

PROFILE

Education

University of Florida
2009, BS, Finance
Florida Atlantic University
2013, Masters of Accounting

Professional Credentials

CPA License - AC59255

Years in Accounting: 4

Years with Firm: 1

EXPERIENCE SERVING CLIENTS

Governmental Experience

Counties

Gadsden County, Florida, Board of County Commissioners*
Gadsden County, Florida, Clerk of the Circuit Court*
Gadsden County, Florida, Property Appraiser
Gadsden County, Florida, Sheriff*
Gadsden County, Florida, Supervisor of Elections
Nassau County, Florida, Clerk of the Circuit Court*
Nassau County, Florida, Property Appraiser
Nassau County, Florida, Sheriff*
Nassau County, Florida, Supervisor of Elections

Municipalities

City of Jacksonville Beach, Florida* (ACFR)
City of Crestview, Florida*
City of Live Oak, Florida*

School Board and Charter School Experience

Florida State University School
Apalachicola Bay Charter School
Leon County District School Board*

Other Governmental Entities

Dog Island Conservation District
Florida Courts E-Filing Authority
Florida Court Clerks and Comptrollers, and State Department of Revenue
Agreed Upon Procedures for 67 Clerks of Court

Non-Profit Experience

Christina Noble Children's Foundation
Florida Coalition for Children, Inc.
Florida Independent Auto Dealers Association
Florida Individual Health Reinsurance Program
Florida Outdoor Advertising Association
Florida Small Employer Health Reinsurance Program
Gulf Coast Electric Cooperative*
United Way of Florida, Inc.

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

DANIEL R. STERMER, CPA

CPE Credits

Mr. Stermer is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2022

- BDO USA - Basic Audit Techniques
- BDO USA - Applying the New Revenue Standard Part I and 2
- BDO USA - Audit Cash
- BDO USA - Audit Risk Assessment: The Do's and Don'ts, Part 1 and 2
- BDO USA - Applying the New Revenue Standard – Part II
- Becker Professional Education - How to Assess Internal Controls and Safeguard Assets
- Becker Professional Education - Auditing Sampling, Part 1: Introduction to Basic Sampling Concepts
- BDO USA - Audit Quality – Lessons Learned
- BDO USA - Welcome and Current Trends and Issues in Industries
- BDO USA - GASB Update
- BDO USA - NFP 2022 Auditing Pensions and OPEB Employer Auditor Perspective
- BDO USA - NFP 2022 Government Audit Quality Center Update
- BDO USA - NFP 2022 Shuttered Venue Operations Grant (SVOG)
- BDO USA - NFP 2022 Single Audit Common Findings – How to Evaluate and Document
- BDO USA - NFP 2022 Provider Relief Fund – Compliance Audit Update
- FGFOA Big Bend Chapter - Quarterly Meeting/Internal Controls Update
- BDO USA - GASB 87, Leases – Statement Overview and Implementation Considerations
- FGFOA Big Bend Chapter - Education & Chapter Meeting
- CPAacademy.org - The Fundamentals of ASC 842 Compliance

Continuing Education

Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. **A full list of CPE courses attended by your proposed audit team members for the last three years is listed on their individual résumés beginning on page 20.**

As members of the Government Audit Quality Center of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments.

We utilize an automated CPE tracking system to ensure compliance with continuing professional education requirements. The Prolaera platform automatically tracks over 200 jurisdictions and ensures compliance for our entire firm. It automatically calculates CPE hours and requirements, stores completion certificates, and creates renewal reports.

Our partners, directors, managers, and senior staff members also attend annual conferences sponsored by the FSFOA, RUS, FECA, FGFOA, FMEA/FMPA, and FACC where they attend and teach continuing education classes that deal with new GASB and FASB pronouncements, current issues in Florida law, and other similar topics. The following is a brief list of some of the governmental continuing education class topics that our partners and supervisory-level staff have recently taught:

- SAS Update for Financial Managers (The New Risk Standards)
- Auditing Update—Hot Topics for Fiscal Officers and Auditors
- The New Single Audit Requirements
- Debt-Accounting, Covenants, Compliance
- State-Shared and Local Option Revenues
- Governmental Compliance Auditing in Florida—Local Laws and Regulations
- Internal Controls for Managers
- The State Financial Emergency Law
- The New Pension Accounting Standards: A Game Changer!
- Understanding the New COSO Framework
- Internal Controls and Fraud and GASB Update
- The New Federal "Omni Circular" Effects on the Auditee and Auditor
- GASB Update
- Understanding the Statement of Cash Flows
- GASB 84 – Fiduciary Activities
- GASB 87 – Leases
- Grant Accounting and the Single Audit

Tab 4—AUDIT APPROACH



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Understanding the Scope of Services

We have reviewed the County’s RFP, including the scope of work, in preparing our proposed audit plan.

We believe that our audit approach maximizes the efficiency and effectiveness of the audit. Our audit programs are “tailor-made” for each engagement to enhance our ability to provide quality professional services and to produce results that are qualitative in nature. Our specific audit procedures are principally oriented toward determining the efficacy of the intended internal controls, ascertaining whether they are functioning as planned, and testing the final accounting results to determine that they are, in fact, sufficiently reliable and accurate to support the expression of a favorable audit opinion.

Based on our review of your RFP, and our record with the County, this engagement will include a financial audit of the County’s funds, as well as other work described under “Section 2 Scope of Work” of the RFP. This engagement will also include all the applicable reports, and will be in compliance with the standards listed below:

- Generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants. *Government Auditing Standards* issued by the Comptroller General of the United States.
- The provisions of the *Federal Single Act*, as amended.
- The provisions of the *Florida Single Act*, as amended.
- Office of Management and Budget (OMB), 2CFR Part 200 – Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as amended.
- Florida Statutes, Section 11.45, and/or other applicable Statutes, as amended.
- Regulations of the Florida Department of Banking and Finance.
- Section 218.39, Florida Statutes, and Chapter 10.550, *Rules of the Auditor General* of the State of Florida.
- Auditing standards and procedures recommended in the AICPA’s *Industry Audit and Accounting Guide Audits of State and Local Governments*, as amended.
- Any other applicable federal, state, and local laws or regulations.

The scope of our audit is directed primarily towards the expression of an opinion on the County’s basic financial statements, the Board of County Commissioners financial statements, as well as the audits of the Constitutional Officers as required by Florida Statutes. If it becomes evident that an unmodified opinion cannot be rendered on your financial statements, you will be promptly notified of the circumstances surrounding our findings. If, for any reason, we are unable to complete the audit or determine that we are unable to express an opinion, we will decline to express an opinion or may not issue a report as a result of the engagement, as would be required under the applicable professional standards.

BOARD AND CONSTITUTIONAL OFFICERS

Our extensive experience auditing counties in Florida has provided us insight and understanding of the environment of the Board of County Commissioners (the Board) and Constitutional Officers (the Officers). We understand the unique relationship between the Board and the Officers, including the budgeting structure, the transfer of funding to the Officers, and the required timely distribution of excess fees to the Board.

Florida Counties are unique from other Florida local governments, with specific reporting and compliance requirements. We are familiar with the T.R.I.M. procedures, budgetary appropriation limits, restricted revenue sources such as gasoline and other taxes and impact fees, key rate ordinances, debt covenants, utilities, landfills, and state laws affecting Counties.

CONSTITUTIONAL OFFICERS

Each Constitutional Officer is subject to its own reporting and compliance requirements, and our experience and utilization of experienced professionals in the field provides us the unique advantage in performing an efficient and effective audit. As auditors of many Florida counties, we understand the specialized requirements of Constitutional Officers, who must comply with Florida Statutes, such as collections of fines and fees, budgetary compliance, timely reversion of excess fees, Officer's salary compliance and bonus plans and qualified public depositor requirements.

CLERK OF THE CIRCUIT COURT AND COMPTROLLER – Honorable John A. Crawford

The Clerk of the Court, as a court officer that summons prospective jurors for both circuit and county courts, maintains custody of all court records and evidence presented at trials, and is responsible for collecting fines and court costs imposed. The Clerk's Office handles collection of various fines for municipalities, the State of Florida, and county government, as well as serving as Accountant and Clerk to the Board of County Commissioners, Custodian of County funds, and Ex-Officio County Auditor. The Clerk serves as Recorder of Deeds and maintains the official records for the County, issues marriage licenses and acts as an agent for various other local, state, and federal governments.

The varied and significant responsibilities of the Clerk of the Court require unique reporting and compliance requirements. We are experienced with the audit and reporting requirements of budgeting and funding through transfers from the Board, fee-based operations, the Records Modernization Fund and the Court Fund, including the unique requirements under Article V Compliance, CCOC funding and reporting, Child Support and Alimony, foreclosure, and the financial reporting requirements of custodial funds in accordance with GASB Statement No. 84, *Fiduciary Activities*.

We currently perform attestation engagements for Civitek and the Florida DOR Child Support Enforcement Program whereby we monitor all Florida Clerks compliance with the program, which enhances our understanding of Clerk operations for all 67 Counties.

PROPERTY APPRAISER – Honorable Michael Hickox

The Property Appraiser, who is responsible for placing a fair, equitable, and just value on all property within the County, is subject to many complex operating requirements of establishing those values as well as administering tax exemptions under statute, such as permanent residents' Homestead Exemption, Portability, Seniors, Widows, and Disabled Exemptions.

We are experienced with the reporting and compliance of the Property Appraiser, including ad valorem and non-ad valorem assessment requirements, and statutory fees paid through the County millage, as well as fees collected under Florida Statutes, budgetary requirements from the Florida Department of Revenue, and the reversion of excess fees to the taxing authorities. The Property Appraiser's financial reporting includes a General Fund which includes funding for 911 and GIS mapping and non-ad valorem assessments.

SHERIFF – Honorable Bill Leeper

The Sheriff, as chief law enforcement officer in the County, is responsible for providing basic law enforcement, court security, and detention services in the County. The Sheriff is the provider of specific services, such as jail and detention, land patrols, child protection investigations, civil process, as well as services related to forensics, narcotics, canine teams, and special weapons and tactics teams. Sheriff offices typically receive and manage significant grant and contract funding through agreements with the Florida Department of Law Enforcement, Department of Juvenile Justice, and U.S. Department of Defense.

Our experience with audits of the Sheriff's Office provides a unique understanding of the grant and contract funding, as well as the budgeting and transfers from the Board and funds for E-911, Federal Forfeitures, Inmate Welfare, Inmate Trust (Commissary), Tangible Property Records, Equitable Sharing, and many other State and Federal Grant funds.

SUPERVISOR OF ELECTIONS – Honorable Janet H. Adkins

The Supervisor of Elections, in their responsibility in preparing for and conducting all Federal, State, County, and Municipal elections in the County, is subject to numerous laws and regulations. The office oversees the registration and records of voters and qualifies candidates, as well as training workers, acquiring and maintaining voting equipment, and ensuring compliance with laws, such as the ADA accessibility requirements.

We are familiar with the laws and regulations related to managing elections, as well as their related compliance requirements and funding from the County and through state and federal grants.

TAX COLLECTOR – Honorable John Drew

The Tax Collector has significant responsibility in operating as the agent for the billing, collection, and distribution of all taxes for the County, Municipalities, School Board, and taxing districts, including the collection of tourist development taxes, sales tax on vehicles, vessels, and mobile homes. In addition to these responsibilities, the Tax Collector also serves as agent for the State in issuing licenses and titles for vehicles, collecting hunting and fishing licenses fees, and issuing drivers licenses.

Purvis Gray understands the complex compliance requirements related to these services, including the computation of Tax Collector commissions and tax receipts, collections, and disbursements in accordance with the Florida Statutes and the financial reporting requirements of custodial funds in accordance with GASB Statement No. 84, *Fiduciary Activities*.

Ability to Meet Timeline

We take our commitment to provide services to the County very seriously. The reason our firm has continued to grow and maintain its outstanding reputation is because we do what we say we are going to do. Each year we schedule our annual workload for all staff across all offices. Prior to proposing on new clients, we evaluate our capacity to ensure we only respond if we will be able to meet or exceed our clients' needs. We are highly experienced at managing audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery.

One of our firm's goals is to perform as much audit work as possible during interim fieldwork. This allows us to better schedule our annual workload and minimize the pressure on your staff to maintain timetables and meet deadlines after year-end. In addition, it permits the earliest possible identification, understanding, and resolution of any unusual accounting and auditing issues.

We have reserved the requested fieldwork dates for the conduct of your audit with the team we have committed to perform it.

Work Plan for the Annual Audits

Proper planning and communication is essential to an effective and efficient audit. Issues are identified, discussed, and resolved as early as possible. All members of the audit team and the firm are available to the County's management at all times throughout the process. Our audit approach utilizes substantive tests, compliance tests, tests of controls, and analytical procedures. The audit can be broken down into three distinct phases:



**Interim Work Prior to September 30, 2023
(and Each Succeeding Year)**

One of our firm's goals is to perform as much audit work as possible during interim fieldwork. This allows us to better schedule our annual workload, and also minimizes the pressure on your staff to maintain timetables and meet deadlines after year-end. In addition, it permits the earliest possible identification and resolution of contentious or controversial accounting and auditing issues. Interim work and planning would include the following steps:

- Perform risk assessment procedures. Risk assessment procedures include a review and update of documentation of the County's operating systems, budgets, organizational charts, internal controls, data processing controls and operations, internal financial reports, Commission minutes, ordinances, resolutions, regulatory correspondence, etc. Based upon our review of these items, examination of controls, and discussions with County personnel, and assessment of materiality, we will assess inherent, control, and audit risk by audit area. These assessments are the basis of the audit plan and will focus audit efforts upon the higher risk audit areas and reduce effort and testing in low risk areas.

Review the internal controls and compliance over the County's federal awards and state financial assistance. We will identify major programs/projects and related compliance requirements, and perform tests required by the Federal and State *Single Audit Acts*, when applicable.

Review and assess the County's fraud prevention and detection system. Determine if additional audit testing will be performed in any audit areas as a result of an increased assessed risk of fraud.

Based upon our risk assessments, establish estimated time requirements by audit area and assign staff to audit areas based upon risk and complexity of the area.

- Prepare preliminary audit programs which establish the planned testing to be performed in each audit area.
- Perform preliminary analytical review procedures to identify trouble areas and issues and resolve at earliest possible date.
- Review unusual significant transactions during the audit period.
- Perform test of controls over disbursements, receipts and payroll, and utility billings as considered necessary.
- Perform tests of compliance with grant provisions for federal and state awards (single audits only).
- Conduct progress conference with Finance Director, key finance personnel, and department heads as required.
- Perform substantive testing in areas deemed efficient at preliminary fieldwork such as capital project expenditures, utility billing, grant expenditures, and budgetary compliance.
- Identify and resolve new or unusual accounting and auditing issues.

Final Fieldwork - December 2023 (and Each Succeeding Year)

Procedures performed during year-end fieldwork, generally in December and January would include the following:

Complete audit fieldwork sampling and vouching, complete internal control tests, compliance tests, and substantive tests.

During preliminary and post year-end procedures, weekly progress conferences will be held with the Finance Director and key personnel, and audit partner, manager, and seniors.

- Subsequent events review.

Complete Single Audit internal control and compliance tests.

Perform wrap-up analytical procedures:

Financial statement level comparison to prior year balances.

Financial statement level comparison of actual revenue and expenses/expenditures vs. budget.

Financial condition assessment (as required by Auditor General).

Hold exit conferences with key personnel.

Wrap-Up/Presentation - January/February of Each Year

Procedures performed subsequent to year-end fieldwork, generally in late January and February, would include the following:

Review fund-level financial statements, notes, accompanying information, and schedule of federal and state financial assistance. Provide comments to County for review.

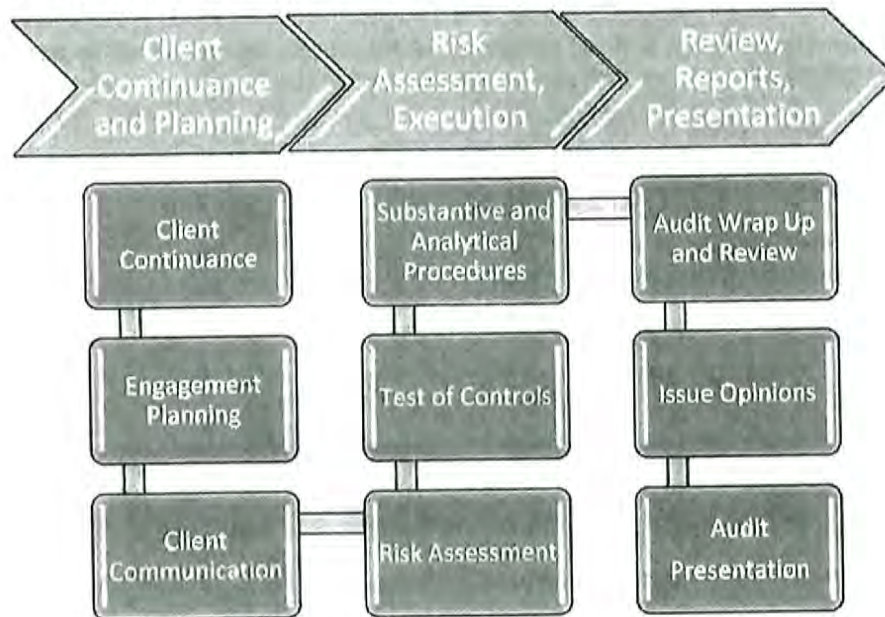
Assist County with GASB Statement No. 34 adjustments and entity-wide financial statements.

- Draft Single Audit reports, *Government Auditing Standards* reports, and management letter. Provide to County for review.
- Review draft of statistical section prepared by the County.
- Review management discussion and analysis prepared by the County.
- Review County’s response to management letter.
- Perform Purvis Gray independent (in-house) reviews.
- Resolve issues, make changes. Submit final signed reports to the County management.
- Conduct final exit conferences with County Manager, Clerk, Finance Director, and Constitutional Officers.
- Deliver final report to Board of County Commissioners. Prepare and deliver separate special reports to finance staff. Actual delivery dates will be established with County management in the planning phase and will be met by Purvis Gray.

Audit Methodology

As required by audit standards, our audit approach is a *risk-based approach*. This methodology focuses the audit resources on the areas where risks (i.e., of fraud, irregularities, financial statement errors) are most likely to occur. It emphasizes the “big picture” over the details.

The audit process can be further broken down into the following steps:



The engagement will be conducted by segmenting the County audit into broad divisions:

- The Board of County Commissioners
- The Federal and State Single Audits, if Applicable
- Each Constitutional Officer

From there, the engagement will be further segmented by audit area and fund. Where possible, across-fund/entity testing will be employed (e.g., audit areas such as cash, investments, payroll, fixed assets, payables, long-term debt, and grants will be tested by audit area rather than by fund). Audit personnel will be assigned to each component of the County and each audit area based upon our risk assessment of the audit area and the complexity of the audit area.

As in our prior audits of the County, it is our intent to have one of the partners assigned to the County audit supervise the Constitutional Officer audits and have the partner in charge of the County audit supervise the Board of County Commissioners audit and Single Audit.



A—Sample Size Methodology and Statistical Sampling

There are two possible approaches to audit sampling: non-statistical and statistical. Both of these approaches are capable of producing appropriate audit evidence, when properly applied. Statistical sampling will be used on these engagements and will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Statistical sampling will be used in relation to audit procedures for:

- Tests of Controls
- Substantive Tests of Transactions and Account Balances
- Tests of Compliance with Laws and Regulations
- Attribute Sampling

All sampling (including sample sizes) will be performed in accordance with auditing standards generally accepted in the United States of America, standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, *Rules of the Auditor General*.

B—IT Software and Support of the Audit Process

EDP Software to be Used

Purvis Gray values security and strives to protect data provided by the County. Our auditor’s laptops are encrypted and communications between the auditor and Purvis Gray’s servers are performed over a secure VPN connection. The following are the various computer audit software tools used by Purvis Gray:



Suralink's Dynamic Request List is Integrated with a Secure File Hosting System for Seamless Document-Coordination Between the Client and the Auditor



Paperless Audit Engagement Software System - CaseWare Working Papers and SmartSync



Computer-Assisted Audit Techniques (CAAT) Software - CaseWare's IDEA with SmartAnalyzer and Excel



Research and Audit Checklists, Worksheets, Programs, Letters – Thomson Reuters PPC Checkpoint Tools

Research, Reference Material, Checklists, Audit Programs, Practice Aids PPC Checkpoint Tools

Purvis Gray's IT Audit Professionals Conduct the Assessment of IT Controls

As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented. The following are various types of IT General Controls that typically are evaluated as part of the financial audit process:

Entity Level Controls - IT Governance, Risk Management, and Information Security Training

Computer Operations - System Updates, Incident Reporting, and Information Security Monitoring

Third Party IT Providers Management and Assessment

Information Security - Network, Application and Data Access, Segregation of Duties, Network Perimeter Controls

Infrastructure and Application Change Management

Backup and Recovery - Disaster Recovery, Business Continuity Planning, Environmental Controls

Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors.

Additionally, it is not uncommon for our IT Auditors to offer valuable formal or informal recommendations to further mature and refine your IT General Controls as a result of this process. The familiarity we gain from completing this work which is required for your financial audit will also make us very familiar with your IT platforms, ERP, and all other aspects of your IT. This is helpful in the event that we may be of further service beyond the Financial Audit in any areas of IT Consulting and Assessment services that we offer.

Remote Auditing Capabilities

Technology tools, such as our CaseWare paperless audit system, Citrix ShareFile client portal and Suralink to ensure secure file sharing and document request coordination, facilitate timely completion of a high-quality audit, either on site or remotely. Regardless of our locations, Purvis Gray has the technical ability to complete your audit remotely (or partially remote) without any limitations. This has allowed us the flexibility to offer fully remote or hybrid (remote and on-site) audits to our clients without a loss of audit quality or efficiency, while maintaining appropriate safeguards over the security of our client’s data. In our prior engagements as your auditors, essentially all fieldwork was performed on-site, which is our intention on future engagements as well.

C—Analytical Procedures

Analytical procedures will be used extensively on this engagement. Initial applications will be used in general planning to improve the firm’s understanding of operations and to identify areas for increased attention. Analytical procedures will also be used to facilitate the development of the audit program.

During the audit fieldwork, analytical procedures will be used as substantive tests to significantly reduce or eliminate certain tests of details. Analytical procedures will be used in the following and other audit areas:

- Contract and Grant Revenues
- Payroll and Fringe Benefits
- Debt and Debt Service Expenditures
- Inventories
- Other Expenditures

D—Internal Control

During the preliminary phase of the audit, we will perform procedures to obtain an understanding of the County’s controls. Understanding the internal control will include review and documentation of the County’s control environment, risk assessment system, information and communication system, monitoring activities, and control activities. Based upon this understanding, we will assess control risk. The controls in high-risk audit areas assessed at below maximum control risk will be further documented and tested. Areas assessed at maximum control risk will be tested through substantive means and analytical review.

Materiality by fund will be computed during the preliminary phase of the audit. The extent of testing will be determined based upon the combination of assessed control risk and computed materiality levels by fund. The auditor is also responsible for assessing internal control over major federal awards and state financial assistance programs. If applicable, the internal control over each major program will be reviewed.

E—Approach to be Taken in Determining Laws and Regulations

For audits conducted in accordance with *Government Auditing Standards*, the auditor is required to test compliance with the provisions of applicable laws, regulations, contracts and grant agreements that could have a material effect on the County’s financial statements.

Our approach in determining which provisions will be subject to audit test work begins with identification of compliance requirements through:

- Inquires of management and review of Board minutes.
- Relevant Compliance Requirements of Major Contracts and Agreements.
- Review of various audit guides and compliance supplements, such as Chapter 10.550, *Rules of the Auditor General*, Florida Single Audit Compliance Supplement, *OMB Compliance Supplement*.
- Review of significant contracts, including grant agreements and bond documents or other debt agreements.
- Review of applicable laws or regulations.

Once we have identified compliance requirements, we will assess which of those could have a material impact on the County’s financial statements and design our audit programs to ensure compliance with such provisions. Examples of significant compliance requirements include:

- Budgetary Compliance
- Section 218.415, F.S. (Investments)
- Significant Debt Covenants
- Relevant Compliance Requirements of Major Contracts and Agreements
- Grant Compliance Requirements
- Compliance with Approved Rates
- Use of Restricted Revenue Sources

F—Approach to be Taken in Drawing Audit Samples for Purposes of Test of Compliance

Statistical sampling will be used on these engagements and will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Statistical sampling will be used in relation to audit procedures for:

- Tests of Controls
- Substantive Tests of Transactions and Account Balances
- Attribute Sampling
- Tests of Compliance with Laws and Regulations

All sampling will be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and/or 2 CFR 200 *Uniform Guidance* (as applicable); Chapter 10.550, *Rules of the Auditor General*; and State Department of Financial Services, *State Projects Compliance Supplement*.

G—Level of Staff and Hours to be Assigned

Audit Hours by Segment				
	Interim Fieldwork	Final Fieldwork	Reviews, Wrap-up and Write-up	Total
Property Appraiser	20	50	10	80
Tax Collector	40	100	40	180
Sheriff	60	170	40	270
Supervisor of Elections	20	50	10	80
Clerk of the Courts	60	130	40	230
BoCC and Single Audits	200	600	200	1,000
Total	400	1,100	340	1,840

Audit Hours by Staff Level					
	Partners	Directors and Managers	Supervisors and Seniors	Staff	Total
Property Appraiser	10	30	20	20	80
Tax Collector	20	80	40	40	180
Sheriff	50	80	60	80	270
Supervisor of Elections	10	30	20	20	80
Clerk of the Courts	50	80	40	60	230
BoCC and Single Audits	140	400	200	260	1,000
Total	280	700	380	480	1,840

Additional Information

Approach to be Taken in Preparing Management Letters

We ensure our audit reports and letters are in compliance with the latest auditing standards with the use of PPC’s practice aids. In addition, we utilize templates provided by the Auditor General of the State of Florida for the development of our management letters. We will draw upon our 77 years of experience with other local governments to look for ways that the County can be more efficient, cost effective, and improve internal controls. We will offer independent business advice and make ourselves available each year to meet with management and the individual members of the Board of County Commissioners to discuss the results of the audit and of our comments and recommendations.

Our approach to audit findings is simple: as previously mentioned, we try to identify and communicate significant matters as early in the process as possible. Items which do not rise to the level of significant deficiencies in internal control over financial reporting or significant compliance matters are communicated as exit conference items. We do not like surprises and we know our clients do not like them either. That is why we hold weekly progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible.

Approach to the Single Audit

Procedures specific to testing of major federal and state programs are as follows:

- Determine if the County has \$750,000 of federal or state expenditures during the audit period, which would require a federal or state single audit.
- Determine if the County has been identified as a “low risk” auditee from prior years to determine percentage of federal assistance required to be audited. This determination is not applicable for state projects.
- Classify federal expenditures between Type A and Type B programs based on total federal or state expenditures and the federal and state formulas.
- Review Grant Program Internal Controls, prior findings, if any, and inherent risk to Identify major federal and state programs to be detail audited using risk-based approach.
- Test internal controls over direct and material compliance requirements for all major programs based upon the OMB Compliance Supplement and the Department of Financial Services’ State Projects *Compliance Supplement*.
- Review grant agreements for all major programs, confirm with grantor agency various information related to programs selected for testing, including the amount paid during the current audit period, and other relevant items.
- Reconcile expenditures reported on the SEFA to the underlying accounting records. Audit grant revenues and expenditures charged to grant programs to ensure allow ability and that indirect costs are properly charged.
- Review the SEFA and related notes and ensure the information agrees to supporting accounting records and grant audit work performed.
- Prepare the auditor’s report on the SEFA and the auditor’s report on compliance and internal control over each major program.
- Prepare the Summary Schedule of Findings and Questioned Costs.
Prepare or assist in the preparation and filing of the Data Collection Form with the Federal Audit Clearinghouse and prepare the Auditor’s certification of the submission.

The work above will be performed by a Single Audit specialist on the engagement team and may vary based upon the specific programs selected for testing and the unique compliance features of each.

Tab 5—RELATED EXPERIENCE AND REFERENCES



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

TAB 5—RELATED EXPERIENCE/REFERENCES

PURVIS GRAY

Governmental References

We are pleased to provide you with the following client references that match the requirements and needs of the County. You can verify from these references the level of expertise and service you will be receiving from our firm.

CITY OF ALACHUA, FLORIDA

Mr. Robert Bonetti, Finance Director
15100 NW 142 Terrace
Alachua, Florida 32615

(386) 418-6100
rbonetti@cityofalachua.org

Date—September 30, 2009 to Present

Contract Amount—\$65,500

Date Completed—March 28, 2023

Scope of Work—Audit of all operations, including electric, water and wastewater utilities, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

ALACHUA COUNTY, FLORIDA

Todd Hutchison, Finance Director
12 SE 1st Street
Gainesville, Florida 32601

(352) 374-3605
nth@alachuaclerk.org

Date—September 30, 2018 to Present

Contract Amount—\$248,000

Date Completed—In Process – Client Extended

Scope of Work—Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. Participates in the GFOA Certificate Program.

CITY OF GAINESVILLE, FLORIDA

Ms. Sue Wang, CPA, CPFO
Finance Director
200 East University Avenue
Gainesville, Florida 32601

(352) 393-8775
WangX1@cityofgainesville.org

Date—September 30, 2018 to Present

Contract Amount—\$138,000

Date Completed—In Process – Client Extended

Scope of Work—Audit of all City operations, including golf course and Single Audit of federal and state grant programs. In addition, audit of two defined benefit pension plans, other postemployment benefit plan, and Community Redevelopment Agency. Participates in the GFOA Certificate Program.

CITY OF OCALA, FLORIDA

Mr. Emory Roberts, Jr., Director of Finance
110 S.E. Watula Avenue, 3rd Floor
Ocala, Florida 34471

(352) 629-8229
eroberts@ocalafl.org

Date—September 30, 2000 to Present

Contract Amount—\$113,600

Date Completed—March 28, 2023

Scope of Work—Audit of all City operations, including Single Audit of federal and state grant programs and three defined benefit pension plans. Participates in the GFOA Certificate Program.

TAB 5—RELATED EXPERIENCE/REFERENCES

PURVIS GRAY

MARION COUNTY, FLORIDA

Mrs. Jennifer Cole, Finance Director
PO Box 1030
Ocala, Florida 34478

(352) 671-5520
jenniferc@marioncountyclerk.org

Date—September 30, 2001 to Present

Contract Amount—\$252,000

Date Completed—April 7, 2023

Scope of Work—Audit of all Board of County Commissioners operations, including multiple special assessment districts, Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers.

Former Governmental Clients

CITY OF FERNANDINA BEACH, FLORIDA

Ms. Pauline Testagrose, CPA
Comptroller
204 Ash Street
Fernandina Beach, Florida 32034

(904) 310-3334
ptestagrose@fbfl.org

Date—September 30, 2004 to 2020 (Contract Period Ended)

Scope of Work—Audit of all operations, including water and wastewater utilities, airport, golf course, and Single Audit of federal and state grant programs.

CITY OF SARASOTA, FLORIDA

Kelly Rae Strickland, CPA, CGFO
1565 First Street
Sarasota, Florida 34236

(941) 954-4124
Kelly.Strickland@sarasotafll.gov

Date—September 30, 2002 to 2020 (Contract Period Ended)

Scope of Work—Audit of all City and component unit operations, including Single Audit of federal and state grant programs, and general employee defined benefit and defined contribution pension plans.

BRADFORD COUNTY, FLORIDA

Dana LaFollette, Finance Director
PO Drawer B
Starke, Florida 32091

(904) 966-6286
dana_lafollette@bradfordcountyfl.gov

Date—September 30, 1994 to 2021 (Contract Period Ended)

Scope of Work—Audit of all operations.

Tab 6—PEER REVIEW/DISCIPLINARY ACTIONS



PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

Quality Control/Peer Review

Purvis Gray is a member of the AICPA's Governmental Audit Quality Center (GAQC). Our firm places high priority on its quality control and has successfully undergone a peer review made by the AICPA at least every three years since 1979. Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team. We have included a copy of our 2022 Peer Review Report which included a pass rating, with no letter of comments, the highest level obtainable.



No Disciplinary Action

We have no record of substandard work and have no enforcement actions pending by the State Board of Accountancy or any other regulatory agency or professional organization, nor have we had any such actions during the past five years.

Federal or State Desk Review, State Regulatory Bodies

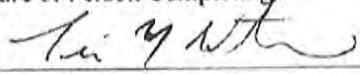
Purvis Gray is not aware of any federal or state desk reviews, nor have there been field reviews of its audits during the past five years by state regulatory bodies or professional organizations.

Tab 7—ATTACHMENTS



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

**ATTACHMENT "A"
ADDENDA ACKNOWLEDGMENT**

<p>Acknowledgment is hereby made of receipt of addenda issued during the solicitation period.</p> <p>SOLICITATION NUMBER: NC23-025-RFP</p>	<p>Addendum # <u> 1 </u> through # <u> 1 </u></p> <p>Date: <u> 4-18-23 </u></p>
<p>Signature of Person Completing:</p> 	
<p>Printed Name: Timothy M. Westgate, CPA</p>	<p>Title: Partner</p>

>>>Failure to submit this form may disqualify your response<<<

ATTACHMENT "B"
SWORN STATEMENT
UNDER FLORIDA STATUTE 287.133(3)(a) ON PUBLIC ENTITY CRIMES

TO BE RETURNED WITH RESPONSE

THIS MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS

1. This sworn statement is submitted with Response, Proposal or Contract for Nassau County, Florida
2. This sworn statement is submitted by Purvis, Gray and Company, LLP (entity submitting sworn statement), whose business address is 222 NE 1st Street Gainesville, Florida 32601 and its Federal Employee Identification Number (FEIN) is 59-0548468. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)
3. My name is Timothy M. Westgate, CPA (please print name of individual signing), and my relationship to the entity named above is Partner.
4. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any response or contract for goods or services, any leases for real property, or any contract for the construction or repair of a public building or public work, to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that "convicted" or "conviction" as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in paragraph 287.133(1)(a), Florida Statutes, means:
 - a) A predecessor or successor of a person convicted of a public entity crime; or
 - b) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not to fair market value under an arm's length agreement, shall be prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.
7. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into binding contract and which responses or applies to response on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

X Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one of more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and (Please indicate which additional statement applies.)

There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the Hearing Officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

Timothy M. Westgate
Signature
 4-18-23
Date

State of: FLORIDA
County of: MARION

Sworn to (or affirmed) and subscribed before me by means of X physical presence or online notarization, this 16 day of April , 20 23 by Timothy M. Westgate who is X personally known to me or produced as identification.



[Signature]
Notary Public
My commission expires: 4/21/23

**ATTACHMENT "C"
EXPERIENCE OF RESPONDENT**

The following questionnaire shall be answered by the respondent for use in evaluating the response to determine the lowest, responsive, and responsible respondent, meeting the required specifications.

1. **FIRM NAME:** Purvis, Gray and Company, LLP
Address: 222 NE 1st Street
County/State/Zip: Gainesville, Florida 32601
Phone: 352.378.2461 Email: RonW@purvisgray.com
Name of primary contact responsible for work performance: Ronald D. Whitesides, CPA, Partner
Phone: 352.378.2461 Cell Phone: 352.339.3796
Email: RonW@purvisgray.com

2. **INSURANCE:**
Surety Company: _____
Agent Company: McGriff Williams Insurance
Agent Contact: Mack Williams
Total Bonding CapaCounty: \$ N/A Value of Work Presently Bonded: \$ N/A

3. **EXPERIENCE:**
Years in business: 77
Years in business under this name: 77
Years performing this type of work: 77
Value of work now under contract: \$17,000,000
Value of work in place last year: \$16,014,127
Percentage (%) of work usually self-performed: 100%
Name of subvendors you may use: N/A
Has your firm: Failed to complete a contract: ___ Yes X No
Been involved in bankruptcy or reorganization: ___ Yes X No
Pending judgment claims or suits against firm: ___ Yes X No

Continues on Next Page

4. PERSONNEL

How many employees does your company employ: 130

Position/Category (List all)	Full-time	Part-time
Management		
Owners/Partners	14	
Directors	12	1
Managers	6	1
Senior Associates	20	
Associates	46	15
Technology Professionals	3	
Administrative	11	1

5. WORK EXPERIENCE:

List your three (3) most significant commercial accounts where the contract was similar in scope and size to this response.

You have requested this information in Tab 5 - "Related Experience and References". We have provided the requested 5 current and 3 former clients per your instructions in your RFP.

Reference #1:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

Reference #2:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

Reference #3:

Company/Agency Name: _____

Address: _____

Contract Person: _____

Phone: _____ Email: _____

Project Description: _____

Contract \$ Amount: _____

Date Completed: _____

**REMINDER:
THIS FORM IS TO BE INCLUDED WITH RESPONSE. FAILURE TO SUBMIT ALONG WITH
RESPONSE MAY BE CAUSE FOR DISQUALIFICATION.**

ATTACHMENT "D"
DRUG FREE WORKPLACE CERTIFICATE

I, the undersigned, in accordance with Florida Statute 287.087, hereby certify that _____
Purvis, Gray and Company, LLP (print or type name of firm)

1. Publishes a written statement notifying that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in the workplace named above, and specifying actions that will be taken against violations of such prohibition.
2. Informs employees about the dangers of drug abuse in the workplace, the firm's policy of maintaining a drug free working environment, and available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug use violations.
3. Gives each employee engaged in providing commodities or contractual services that are under response or proposal, a copy of the statement specified above.
4. Notifies the employees that as a condition of working on the commodities or contractual services that are under response or proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, plea of guilty or nolo contendere to, any violation of Chapter 1893, or any controlled substance law of the State of Florida or the United States, for a violation occurring in the work place, no later than five (5) days after such conviction, and requires employees to sign copies of such written statement to acknowledge their receipt.
5. Imposes a sanction on, or requires the satisfactory participation in, a drug abuse assistance or rehabilitation program, if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug free workplace through the implementation of a drug free workplace program.

[Remainder of the page intentionally blank.]

"As a person authorized to sign a statement, I certify that the above-named business, firm, or corporation complies fully with the requirements set forth herein."

Tim M. Westgate
Authorized Signature

4-18-23
Date Signed

State of: FLORIDA

County of: MARION

Sworn to (or affirmed) and subscribed before me by means of physical presence or online notarization, this 18 day of April, 20 23 by Timothy M. Westgate who is personally known to me or produced _____ as identification.



Jessica Kelsey
Notary Public

My commission expires: 4/21/23



NASSAU COUNTY
BOARD OF COUNTY COMMISSIONERS
 96135 Nassau Place, Suite 6
 Yulee, Florida 32097

John Martin
 A.M.Huppman
 Jeff Gray
 Alyson R. McCullough
 Klynt Farmer

Dist. No. 1 Fernandina Beach
 Dist. No. 2 Amelia Island
 Dist. No. 3 Yulee
 Dist. No. 4 Bryceville/Hilliard
 Dist. No. 5 Callahan/West Yulee

JOHN A. CRAWFORD
 Ex-Officio Clerk

DENISE MAY
 County Attorney

TACO E. POPE, AICP
 County Manager

ATTACHMENT "E"

**E-VERIFY FORM UNDER SECTION 448.095, FLORIDA
 STATUTES**

Project Name: Professional Auditing Services

Bid No./Contract No.: NC23-025

DEFINITIONS:

“Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. “Contractor” includes, but is not limited to, a vendor or consultant.

“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

“E-Verify System” means an internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

Effective January 1, 2021, Contractors, shall register with and use the E-Verify System in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a) All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including subvendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with Nassau County. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security’s E-Verify System during the term of the contract is a condition of the contract with Nassau County; and

(904) 530-6100

An Affirmative Action / Equal Opportunity Employer

- c) Should vendor become the successful Contractor awarded for the above-named project, by entering into the contract, the Contractor shall comply with the provisions of Section 448.095, Florida Statutes, "Employment Eligibility", as amended from time to time. This includes, but is not limited to, registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. The Contractor shall also execute the attached affidavit (Exhibit "A") attesting that the Contractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract; and
- d) Contractor shall also require all subcontractors to execute the attached affidavit (Exhibit "B") attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract.

CONTRACT TERMINATION:

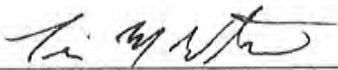
- a) If Nassau County has a good faith belief that a person or entity with which it is contracting has knowingly violated §448.09(1), Florida Statutes, the contract shall be terminated.
- b) If Nassau County has a good faith belief that a subcontractor knowingly violated §448.095(2), but the Contractor otherwise complied with §448.095(2), Florida Statutes, shall promptly notify the Contractor and order the Contractor to immediately terminate the contract with the subcontractor.
- c) A contract terminated under subparagraph a) or b) is not a breach of contract and may not be considered as such.
- d) Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination.
- e) If the contract is terminated for a violation of the Statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

ATTACHMENT E-1
CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that Purvis, Gray and Company, LLP (Contractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of Purvis, Gray and Company, LLP (Contractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.




Print Name: Timothy M. Westgate, CPA, Partner

Date: 7-18-23

STATE OF FLORIDA
COUNTY OF MARION

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 4/18/2023 (Date) by Timothy M. Westgate (Name of Officer or Agent, Title of Officer or Agent) of Purvis, Gray and Company, LLP (Name of Contractor Company Acknowledging), a Florida LLP (State or Place of Incorporation) Corporation, on behalf of the Corporation. He/She is personally known to me or has produced _____ as identification.



Notary Public

Jessica Kelsey

Printed Name

My Commission Expires: 4/21/23



E-VERIFY PARTICIPATION ATTACHMENT

Company Information

Company Name
Purvis, Gray and Company, LLP
DUNS Number
-

Company ID Number
710399

Doing Business As (DBA) Name
-

Physical Location

Address 1
222 NE 1st Street

Address 2
-

City
Gainesville

State
FL

Zip Code
32601

County
ALACHUA

Mailing Address

Address 1
PO Box 141270

Address 2
-

City
Gainesville

State
FL

Zip Code
32614

Additional Information

Employer Identification Number
590548468

Administrator
-

Total Number of Employees
100 to 499

Parent Organization
-

Organization Designation

Employer Category
None of these categories apply

[View / Edit](#)

NAICS Code
541 - PROFESSIONAL, SCIENTIFIC, AND
TECHNICAL SERVICES

[View / Edit](#)

Total Hiring Sites
1

[View / Edit](#)

Total Points of Contact
1

[View / Edit](#)

ATTACHMENT E-2

SUBCONTRACTOR E-VERIFY AFFIDAVIT

Purvis Gray will not use any subcontractors.

I hereby certify that N/A (Subcontractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of _____ (Subcontractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.

Print Name: _____

Date: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ (Date) by _____ (Name of Officer or Agent, Title of Officer or Agent) of _____ (Name of Contractor Company Acknowledging), a _____ (State or Place of Incorporation) Corporation, on behalf of the Corporation. He/She is personally known to me or has produced _____ as identification.

Notary Public

Printed Name

My Commission Expires: _____

ATTACHMENT "F"

GENERAL INFORMATION AND MINIMUM INSURANCE REQUIREMENTS

COMMERCIAL GENERAL LIABILITY INSURANCE

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Commercial General Liability insurance coverage (ISO or comparable Occurrence Form) for the life of this Contract. Modified Occurrence or Claims Made forms are not acceptable.

The Limits of this insurance shall not be less than the following limits:

Each Occurrence Limit	\$1,000,000
Personal & Advertising Injury Limit	\$1,000,000
Products & Completed Operations Aggregate Limit	\$2,000,000
General Aggregate Limit (other than Products & Completed Operations) Applies Per Project	\$2,000,000

General liability coverage shall continue to apply to "bodily injury" and to "property damage" occurring after all work on the Site of the covered operations to be performed by or on behalf of the additional insureds has been completed and shall continue after that portion of "your work" out of which the injury or damage arises has been put to its intended use.

WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY INSURANCE

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Workers' Compensation and Employer's Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

Part One – Workers' Compensation Insurance – Unlimited Statutory

Benefits as provided in the Florida Statutes and

Part Two – Employer's Liability Insurance

Bodily Injury By Accident	\$500,000 Each
Accident	
Bodily Injury By Disease	\$500,000 Policy
Limit	
Bodily Injury By Disease	\$500,000 Each
Employee	

*If leased employees are used, policy must include an Alternate Employer's Endorsement

AUTOMOBILE LIABILITY INSURANCE

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Automobile Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

Combined Single Limit – Each Accident \$1,000,000

Covered Automobiles shall include any auto owned or operated by the insured Contractor/Vendor, insured Sub- Contractor/Vendor including autos which are leased, hired, rented or borrowed, including autos owned by their employees which are used in connection with the business of the respective Contractor/Vendor or Sub- Contractor/Vendor.

PROFESSIONAL LIABILITY (ERRORS & OMISSIONS)

This additional coverage will be required for all projects involving consultants, engineering services, architectural or design/build projects, independent testing firms and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Professional Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for Professional Liability or Errors and Omissions insurance, the minimum amount of such insurance shall be as follows:

Each Occurrence/Annual Aggregate \$1,000,000

Design Professional Liability coverage will be provided on an Occurrence Form or a Claims Made Form with a retroactive date to at least the first date of this Agreement. If provided on a Claims Made Form, the coverages must respond to all claims reported within three years following the period for which coverage is required and which would have been covered had the coverage been on an occurrence basis.

CRIME/FIDELITY COVERAGE

This additional coverage will be required for all service providers involving information technology services, consulting and administration services with access to technology systems, and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Crime/Fidelity and/or Fiduciary Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for expense Crime/Fidelity and/or Fiduciary Liability insurance, the minimum amount of such insurance shall be as follows:

Third Party Employee Dishonesty \$1,000,000

CYBER AND DATA SECURITY LIABILITY

This additional coverage will be required for all projects involving information technology services, software providers, programmers and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Cyber and Data Security Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for Cyber and Data Security Liability insurance, the minimum amount of such insurance shall be as follows:

Technology Errors and Omissions Liability coverage	\$2,000,000
Media	\$2,000,000
Network and Data (Information) Security	\$2,000,000

Policy coverage must include Third Party Liability coverage.

Contractor/Vendor shall require each of his Sub-Contractor/Vendors to likewise purchase and maintain at their expense Commercial General Liability insurance, Workers' Compensation and Employer's Liability coverage, Automobile Liability insurance and Professional Liability (as applicable) insurance coverage meeting the same limit and requirements as the Contractor/Vendors insurance.

Certificates of Insurance acceptable to Nassau County Board of County Commissioners for the Contractor/Vendor's insurance must be received within ten (10) days of Notification of Selection and at time of signing Agreement.

Certificates of Insurance and the insurance policies required for this Agreement shall contain an endorsement that coverage afforded under the policies will not be cancelled or allowed to expire until at least thirty (30) days prior written notice has been given to Nassau County Board of County Commissioners.

Certificates of Insurance and the insurance policies required for this Agreement will include a provision that policies, *except Workers' Compensation and Professional Liability*, are primary and noncontributory to any insurance maintained by the Contractor/Vendor.

Nassau County Board of County Commissioners must be named as an Additional Insured and endorsed onto the Commercial General Liability (CGL), Auto Liability policy (ies). A copy of the endorsement(s) must be supplied to Nassau County Board of County Commissioners thirty (30) days following the execution of the agreement or prior to the first date of services, whichever comes first.

CGL policy Additional Insured Endorsement must include Ongoing and Completed Operations (Form CG2010 11 84 **OR** Form CG2010 04 13 and GC2037 04 13 edition or equivalent). Other Additional Insured forms might be acceptable but only if modified to delete the word "ongoing" and insert the sentence "Operations include ongoing and completed operations".

CGL policy shall not be endorsed with Exclusion - Damage to Work performed by SubContractor/Vendors on Your Behalf (CG2294 or CG2295)

CGL policy shall not be endorsed with Contractual Liability Limitation Endorsement (CG2139) or Amendment of Insured Contract Definition (CG 2426)

CGI policy shall include broad form contractual liability coverage for the Contractor/Vendors covenants to and indemnification of the Authority under this Contract

Certificates of Insurance and the insurance policies required for this Agreement shall contain a provision under General Liability, Auto Liability and Workers' Compensation to include a Waiver of Subrogation clause in favor of Nassau County Board of County Commissioners.

All Certificates of Insurance shall be dated and shall show the name of the insured Contractor/Vendor, the specific job by name and job number, the name of the insurer, the policy number assigned its effective date and its termination date and a list of any exclusionary endorsements.

All Insurers must be authorized to transact insurance business in the State of Florida as provided by Florida Statute 624.09(1) and the most recent Rating Classification/Financial Category of the insurer as published in the latest edition of "Best's Key Rating Guide" (Property-Casualty) must be at least A- or above.

All of the above referenced Insurance coverage is required to remain in force for the duration of this Agreement and for the duration of the warranty period. Accordingly, at the time of submission of final application for payment, Contractor/Vendor shall submit an additional Certificate of Insurance evidencing continuation of such coverage.

If the Contractor/Vendor fails to procure, maintain or pay for the required insurance, Nassau County Board of County Commissioners shall have the right (but not the obligation) to secure same in the name of and for the account of Contractor/Vendor, in which event, Contractor/Vendor shall pay the cost thereof and shall furnish upon demand, all information that may be required to procure such insurance. Nassau County Board of County Commissioners shall have the right to back-charge Contractor/Vendor for the cost of procuring such insurance. The failure of Nassau County Board of County Commissioners to demand certificates of insurance and endorsements evidencing the required insurance or to identify any deficiency in Contractor/Vendors coverage based on the evidence of insurance provided by the Contractor/Vendor shall not be construed as a waiver by Nassau County Board of County Commissioners of Contractor/Vendor's obligation to procure, maintain and pay for required insurance.

The insurance requirements set forth herein shall in no way limit Contractor/Vendors liability arising out of the work performed under the Agreement or related activities. The inclusions, coverage and limits set forth herein are minimum inclusion, coverage and limits. The required minimum policy limits set forth shall not be construed as a limitation of Contractor/Vendor's right under any policy with higher limits, and no policy maintained by the Contractor/Vendor shall be construed as limiting the type, quality or quantity of insurance coverage that Contractor/Vendor should maintain. Contractor/Vendor shall be responsible for determining appropriate inclusions, coverage and limits, which may be in excess of the minimum requirements set forth herein.

If the insurance of any Contractor/Vendor or any Sub-Contractor/Vendor contains deductible(s), penalty(ies) or self-insured retention(s), the Contractor/Vendor or Sub-Contractor/Vendor whose insurance contains such provision(s) shall be solely responsible for payment of such deductible(s), penalty(ies) or self-insured

retention(s).

The failure of Contractor/Vendor to fully and strictly comply at all times with the insurance requirements set forth herein shall be deemed a material breach of the Agreement.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/2/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER McGriff-Williams Insurance 3501-A W. University Ave Gainesville FL 32607		CONTACT NAME: Heidi Tapanes		PHONE (A/C, No, Ext): 352-371-7977	FAX (A/C, No): 352-505-2083
		E-MAIL ADDRESS: heidi@mcgriffwilliams.com			
		INSURER(S) AFFORDING COVERAGE			NAIC #
		INSURER A: Allied Property and Casualty			42579
		INSURER B: General Star Indemnity			
		INSURER C: Technology Insurance Company			42376
		INSURER D:			
		INSURER E:			
		INSURER F:			

INSURED
Purvis Gray & Co., LLP and
Purvis Gray Tech. Group LLC
PO Box 141270
Gainesville FL 32614

PURVI-1

COVERAGES

CERTIFICATE NUMBER: 729167631

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	Y	Y	ACPBPOC5905521854	5/31/2022	5/31/2023	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:								
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY	Y		ACPBPOC5905521854	5/31/2022	5/31/2023	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE	Y		ACPCAP5905521854	5/31/2022	5/31/2023	EACH OCCURRENCE	\$ 5,000,000
							AGGREGATE	\$ 5,000,000
								\$
								\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y	N/A	TWC4095421	5/31/2022	5/31/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
A	Employee Dishonesty Bond			BDC7900387274	5/31/2022	5/31/2023		\$500,000
B	Professional			C55288-00246-22-01	9/21/2022	9/21/2023		\$5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

Informational Purposes Only

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Heidi Tapanes

© 1988-2015 ACORD CORPORATION. All rights reserved.



April 13th, 2023

Ariel Olstein
Purvis Gray & Co., LLP and
PO Box 141270
Gainesville, FL 32614

Dear Ariel,

This letter is to serve as a statement of insurability for Purvis Gray & Co LLP regarding the Nassau County Board of County Commissioners contract. After a review of the contract's insurance requirements, we commit to providing all the necessary coverage if awarded the contract.

This letter is not an assumption of liability or a binder of coverage. Please let us know if you have any questions or would like more information.

Sincerely,

A handwritten signature in cursive script that reads "Mack Williams".

Mack Williams

MW/HT



NASSAU COUNTY
BOARD OF COUNTY COMMISSIONERS
Procurement Department
96135 Nassau Place, Suite 2
Yulee, Florida 32097
Ph: 904-530-6040

REMINDER: This addendum must be acknowledged, signed, and returned with your proposal. Failure to comply may result in disqualification of your submittal.

TO: All Bidders
FROM: Thomas O'Brien, Procurement Specialist
SUBJECT: Addendum #1
Request for Proposal Number NC23-025-RFP
Professional Auditing Services
DATE: April 12, 2023

This addendum is hereby incorporated into the Request for Proposal referenced above. The following items are clarifications, corrections, additions, deletions and/or revisions to, and shall take precedence over, the original documents.

Questions and Answers:

1. Section 5. Contract Procedures, 5.7 Price Quote for Services, on page 13 of your RFP states "Inasmuch as this is a qualifications-based solicitation, a price quote should not be included in any response. The County will attempt to negotiate a mutually satisfactory contract after determining the best qualified responding firm." However, under the Place eBid section of the PlanetBids site, a Cost File upload is required. Are we to submit a price proposal here, is there other information or a form that should be uploaded here or should this upload requirement be ignored or removed?

*Answer: The cost file submission field has been removed. Respondents **should not** include a proposal fee with their response.*

2. Will an Accord Certificate naming the County as the Certificate Holder satisfy the following requirement: Provide a letter from the respondent's insurance representative acknowledging the requirements of this contract and its commitment to provide the coverage if awarded a Contract?

Answer: An Accord Certificate with coverages meeting or exceeding those listed in Attachment "F" will satisfy this requirement. The County does not need to be named an additional insured at the time of submission.

3. Please clarify, in Attachment C, item 5 "Work Experience", are we to list an additional 3 references in addition to those requested in Tab 5 "Related Experience and References", which requests 5 references of current local government audit clients, and 3 references of the most recent local government audit clients the firm has lost?

Answer: The references in Tab 5 and Attachment C can be duplicate references.

4. How long has the County been engaged with the current auditor and is that firm eligible for rehire?

Addendum #1
Request for Proposal Number NC23-025
Professional Auditing Services

Answer: The current firm was selected through an RFP process in 2018 and is eligible to rehire should they participate in this RFP and are selected by the evaluation committee.

5. Have there been any problems or issues with the audit in the past and do you foresee any issues or problems with the upcoming audit?

Answer: No

6. Does the current auditor provide any other services outside of the scope of the RFP?

Answer: No.

7. What has the County budgeted for the services covered in the scope of the RFP?

Answer: 2022/23 Budget for 2022 Audit: \$201,480 The County has budgeted \$201,480.00 for the 2022 Audit.

8. What are the total fees paid to the audit firm over the last three years?

Answer: 2020 Audit: \$179,000 (paid in FY21); 2021 Audit: 181,000 (paid in FY22); 2022 Audit: see no. 7 above

9. Have there been any changes in management or significant procedures in the last 2 years at the Board or the Officers?

Answers: No

10. Why are you considering a change in auditors?

Answer: Current contract has expired.

11. What accounting system does the County use and are there any other software or applications significant to the financial reporting function? Do all the Officers use the same software as the Board?

Answer: The Nassau County Board of County Commissioners, Sheriff's Office, Clerk of Courts, and Supervisor of Elections use Tyler MUNIS. The Property Appraiser's Office uses QuickBooks and the Tax Collector's Office uses FREY Municipal Software.

12. Does the County plan on changing accounting software in the next three years?

Addendum #1
Request for Proposal Number NC23-025
Professional Auditing Services

Answer: No

13. What auditor attributes are most appreciated by the County?

Answer: Independence, integrity, capable experienced audit team

14. Has there been any significant changes to the Federal and State Grants?

Answer: No

15. Are there any ongoing or anticipated external audits from regulators? HUD, etc.?

Answer: No

16. Does the County have a preference to on-site or remote work?

Answer: On Site

17. Has the County issued any new bonds recently or does it anticipate issuing any in the near future?

Answer: Potential issuance options in 1-3 years. Currently not Board approved.

18. The 2021 audit noted a significant deficiency. Has that deficiency been corrected?

Answer: Yes.

19. Since the 2022 audit is not yet available on the Auditor General website, have there been any discussion about potential findings in the current audit?

Answer: The 2022 audit is now available at www.nassauclerk.com/financial-reports which cited one new finding.

The solicitation due date and time remains: April 20, 2023 at 10:00 AM EST.

ACKNOWLEDGMENT IS HEREBY MADE OF RECEIPT OF THIS ADDENDUM

Vendor/Company Name Purvis, Gray and Company, LLP

Authorized Signature:  **Date:** 4-18-23

NEGOTIATED FEE SCHEDULE

PURVIS GRAY

July 3, 2023

Auditor Selection Committee
Nassau County, Florida

We are pleased to learn Purvis, Gray and Company, LLP (Purvis Gray) is the top ranked respondent to the Nassau County Florida's (the County) Request for Qualifications (RFQ) for Audit Services for fiscal years 2023-2025 with options to extend for five additional one-year periods, fiscal years 2026-2030. Thank you for your continued confidence in Purvis Gray.

Pursuant to the terms of the RFQ, you have requested a quote for audit services for the base contract period (2023-2025) and the first two option years (2026 and 2027). On June 30, 2023, we met with representatives of the Audit Selection Committee and negotiated a revised fee quote which follows:

<u>Audit Year</u>	<u>Total Fee</u>
2023	\$ 231,000
2024	228,085
2025	236,068
2026*	244,330
2027*	252,882
2028*	To be determined.
2029*	To be determined.
2030*	To be determined.

***Option Years**

You have also requested a fee quote for additional services, should they be requested by the County. Following are our quoted hourly rates for additional services:

<u>Personnel Level</u>	<u>Hourly Rate</u>
Partner	\$ 280
Director	220
Manager/Senior Manager	180
Senior/Supervisor	160
Staff Auditor	120
Administrative Support	60

CERTIFIED PUBLIC ACCOUNTANTS

10000
Purvis Gray and Company, LLP
10000
purvisgray.com
10000
10000
10000

Auditor Selection Committee
Nassau County, Florida

July 3, 2023

Please feel free to contact me to discuss our proposal and any questions or concerns you may have. On behalf of Purvis Gray, it has been a pleasure working with the County and we look forward to continuing to do so.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP

A handwritten signature in black ink, appearing to read "R. Whitesides", with a long horizontal flourish extending to the right.

Ronald D. Whitesides, CPA
Partner

RDW/jlk

PURVIS GRAY

July 3, 2023

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
96135 Nassau Place, Suite 2
Yulee, Florida 32097

We are pleased to confirm our understanding of the services we are to provide for Nassau County, Florida (the County) for the years ending September 30, 2023, 2024, and 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the County as of and for the years ending September 30, 2023, 2024, and 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual – General Fund and Special Revenue Funds
- 3) Schedule of Changes in Total OPEB Liability and Related Ratios
- 4) Schedule of the County's Proportionate Share of the Net Pension Liability
- 5) Schedule of the County's Contributions for Net Pension Liability

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa
purvisgray.com

Member of America's and Florida's Big 4 | Certified Public Accountants
An independent Member of the BDO Global Network

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-2-

July 3, 2023

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards and State Financial Assistance
- 2) Combining and Individual Fund Statements and Schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory Section
- 2) Statistical Section

The following additional reports will be prepared by us from the County records and audited by us:

- 1) Schedule of Landfill Management Escrow
- 2) Special Purpose Financial Statements for all County Constitutional Officers

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, non-compliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards and state projects that could have a direct and material effect on each major program in accordance with the *Single Audit Act Amendments* of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and/or the *Florida Single Audit Act*, and Chapter 10.550, *Rules of the Auditor General* of the State of Florida.

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-3-

July 3, 2023

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Single Audit Act Amendments of 1996*; and the provisions of the Uniform Guidance, the *Florida Single Audit Act*, and Chapter 10.550, *Rules of the Auditor General*, and will include tests of accounting records, a determination of major programs and/or state projects in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or non-compliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Federal or State Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-4-

July 3, 2023

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management Override of Controls
- Restrictions Related to Mobility Fee and ENCPA Agreements
- Controls of Utility and Billing services Provided by FGUA
- Complexity of the Schedule of Expenditures of Federal Awards and State Financial Assistance

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other non-compliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material non-compliance with compliance requirements applicable to each major federal award program and state project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control-related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-5-

July 3, 2023

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards and state projects applicable to major program and state projects. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement and/or Florida State Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of County's major programs or state projects. For federal programs or state projects that are included in the *Compliance Supplement*, our compliance and internal control procedures will relate to the compliance requirements that the *Compliance Supplement* identifies as being subject to audit. The purpose of these procedures will be to express an opinion on County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes of the County in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards and state financial assistance, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards and state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for: (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-6-

July 3, 2023

financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards and state financial assistance, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards and state financial assistance, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards and state financial assistance; federal award programs and state projects; compliance with laws, regulations, contracts and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and non-compliance with provisions of laws, regulations, contracts and grant agreements that we report. Additionally, as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, it is management's responsibility to evaluate and monitor non-compliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-7-

July 3, 2023

of non-compliance are identified including non-compliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on commencement of fieldwork.

You are responsible for identifying all federal awards and state projects received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and non-cash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. You agree to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; (2) you believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-8-

July 3, 2023

Examination Reports

The following additional reports will be prepared by the County (as applicable) and an examination report will be issues by us regarding compliance with the following:

- Statement of County Funded Court-Related Functions (in accordance with Section 29.0085, Florida Statutes) – This report is for the Nassau County Clerk of the Circuit Court and Comptroller.
- Independent Accountant’s Report on Compliance with Section 218.415, Florida Statutes – This report is issued for the County as a whole and individually for the Nassau County Sheriff, Nassau County Tax Collector, Nassau County Property Appraiser, Nassau County Clerk of the Circuit Court and Comptroller, and Nassau County Supervisor of Elections.
- Independent Accountant’s Report on Compliance with Section 28.35 and 28.36, Florida Statutes – This report is issued for the Nassau County Clerk of the Circuit Court and Comptroller.
- Independent Accountant’s Report on Compliance with Section 61.181, Florida Statutes – This report is issued for the Nassau County Clerk of Circuit Court and Comptroller.
- Independent Accountant’s Report on Compliance with Sections 365.172(10) and 365.173(2)(d), Florida Statutes – This report is for the Nassau County Board of County Commissioners.

The objectives of our examination are to: (1) obtain reasonable assurance about whether the reports (as applicable) are free from material misstatements based on the applicable criteria; and (2) to express opinions as to whether the subject matter is presented and/or the County complied, in all material respects in accordance with the specified requirements.

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Board of County Commissioners of the County. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

The examination reports are solely to comply with the specified requirements and are not suitable for any other purpose.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-9-

July 3, 2023

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Purvis, Gray and Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Purvis, Gray and Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ronald D. Whitesides, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in approximately October of each year and to have the audit completed by March 31 each year.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$231,000, \$228,085, and \$236,068 for the years ending September 30, 2023, 2024, and 2025, respectively. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated

To the Board of County Commissioners
and Management
Nassau County, Florida
c/o Marshal Eyerman, Assistant County Manager
Yulee, Florida

-10-

July 3, 2023

cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our audits. Our reports will be addressed to the Board of County Commissioners and Management of the County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that: (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Respectfully Submitted

PURVIS, GRAY AND COMPANY, LLP



Ronald D. Whitesides, CPA
Partner

GENERAL INFORMATION AND MINIMUM INSURANCE REQUIREMENTS

COMMERCIAL GENERAL LIABILITY INSURANCE

The Vendor/Contractor shall purchase and maintain at the Vendor/Contractor's expense Commercial General Liability insurance coverage (ISO or comparable Occurrence Form) for the life of this Contract. Modified Occurrence or Claims Made forms are not acceptable.

The Limits of this insurance shall not be less than the following limits:

Each Occurrence Limit	\$1,000,000
Personal & Advertising Injury Limit	\$1,000,000
Products & Completed Operations Aggregate Limit	\$2,000,000
General Aggregate Limit (other than Products & Completed Operations) Applies Per Project	\$2,000,000

General liability coverage shall continue to apply to "bodily injury" and to "property damage" occurring after all work on the Site of the covered operations to be performed by or on behalf of the additional insureds has been completed and shall continue after that portion of "your work" out of which the injury or damage arises has been put to its intended use.

WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY INSURANCE

The Vendor/Contractor shall purchase and maintain at the Vendor/Contractor's expense Workers' Compensation and Employer's Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

Part One – Workers' Compensation Insurance – Unlimited
Statutory Benefits as provided in the Florida Statutes and

Part Two – Employer's Liability Insurance

Bodily Injury By Accident	\$500,000 Each Accident
Bodily Injury By Disease	\$500,000 Policy Limit
Bodily Injury By Disease	\$500,000 Each Employee

*If leased employees are used, policy must include an Alternate Employer's Endorsement

AUTOMOBILE LIABILITY INSURANCE

The Vendor/Contractor shall purchase and maintain at the Vendor/Contractor's expense Automobile Liability insurance coverage for the life of this Contract.

The Limits of this insurance shall not be less than the following limits:

Combined Single Limit – Each Accident	\$1,000,000
---------------------------------------	-------------

Covered Automobiles shall include any auto owned or operated by the insured Vendor/Contractor, including autos which are leased, hired, rented or borrowed, including autos owned by their employees which are used in connection with the business of the respective Vendor/Contractor.

PROFESSIONAL LIABILITY (ERRORS & OMISSIONS)

This additional coverage will be required for all projects involving consultants, engineering services, architectural or design/build projects, independent testing firms and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Professional Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for Professional Liability or Errors and Omissions insurance, the minimum amount of such insurance shall be as follows:

Each Occurrence/Annual Aggregate – Project Specific Form	\$1,000,000
--	-------------

Exposure Category M w. Cyber & Professional

Exhibit "E"

Design Professional Liability coverage will be provided on an Occurrence Form or a Claims Made Form with a retroactive date to at least the first date of this Agreement. If provided on a Claims Made Form, the coverages must respond to all claims reported within three years following the period for which coverage is required and which would have been covered had the coverage been on an occurrence basis.

CYBER AND DATA SECURITY LIABILITY

This additional coverage will be required for all projects involving information technology services, software providers, programmers and similar exposures.

The Contractor/Vendor shall purchase and maintain at the Contractor/Vendor's expense Cyber and Data Security Liability insurance coverage for the life of this Contract.

If the contract includes a requirement for Cyber and Data Security Liability insurance, the minimum amount of such insurance shall be as follows:

Technology Errors and Omissions Liability coverage	\$1,000,000
Media	\$1,000,000
Network and Data (Information) Security	\$1,000,000

Policy coverage must include Third Party Liability coverage.

Vendor/Contractor shall require each of his Sub-Vendor/Contractors to likewise purchase and maintain at their expense Commercial General Liability insurance, Workers' Compensation and Employer's Liability coverage and Automobile Liability insurance coverage meeting the same limit and requirements as the Vendor/Contractors insurance.

Certificates of Insurance and the insurance policies required for this Agreement shall contain –

- **Endorsement that coverage afforded under the policies will not be cancelled or allowed to expire until at least thirty (30) days prior written notice has been given to Nassau County Board of County Commissioners.**
 - **Nassau County Board of County Commissioners must be named as an Additional Insured and endorsed onto the Commercial General Liability (CGL), Auto Liability policy (ies).**
 - **CGL policy for construction related contracts –**
 - **Additional Insured Endorsement must include Ongoing and Completed**
 - **CGL policy shall not be endorsed with Contractual Liability Limitation Endorsement or Amendment of Insured Contract Definition**
 - **CGL policy shall include broad form contractual liability coverage for the Contractors covenants to and indemnification of the Authority under this Contract**
- **Provision under General Liability, Auto Liability and Workers' Compensation to include a Waiver of Subrogation clause in favor of Nassau County Board of County Commissioners.**
- **Provision that policies, except Workers' Compensation, are primary and noncontributory.**

Certificates of Insurance and the insurance policies required for this Agreement shall contain a provision under General Liability, Auto Liability, Environmental Liability and Workers' Compensation to include a Waiver of Subrogation clause in favor of Nassau County Board of County Commissioners.

All Insurers must be authorized to transact insurance business in the State of Florida as provided by Florida Statute 624.09(1) and the most recent Rating Classification/Financial Category of the insurer as published in the latest edition of "Best's Key Rating Guide" (Property-Casualty) must be at least A- or above.

All of the above referenced Insurance coverage is required to remain in force for the duration of this Agreement and for the duration of the warranty period. Accordingly, at the time of submission of final application for payment, Vendor/Contractor shall submit an additional Certificate of Insurance evidencing continuation of such coverage.

Exposure Category M w. Cyber & Professional

Exhibit "E"

If the Vendor/Contractor fails to procure, maintain or pay for the required insurance, Nassau County Board of County Commissioners shall have the right (but not the obligation) to secure same in the name of and for the account of Vendor/Contractor, in which event, Vendor/Contractor shall pay the cost thereof and shall furnish upon demand, all information that may be required to procure such insurance. Nassau County Board of County Commissioners shall have the right to back-charge Vendor/Contractor for the cost of procuring such insurance. The failure of Nassau County Board of County Commissioners to demand certificates of insurance and endorsements evidencing the required insurance or to identify any deficiency in Vendor/Contractors coverage based on the evidence of insurance provided by the Vendor/Contractor shall not be construed as a waiver by Nassau County Board of County Commissioners of Vendor/Contractor's obligation to procure, maintain and pay for required insurance.

The insurance requirements set forth herein shall in no way limit Vendor/Contractors liability arising out of the work performed under the Agreement or related activities. The inclusions, coverage and limits set forth herein are minimum inclusion, coverage and limits. The required minimum policy limits set forth shall not be construed as a limitation of Vendor/Contractor's right under any policy with higher limits, and no policy maintained by the Vendor/Contractor shall be construed as limiting the type, quality or quantity of insurance coverage that Vendor/Contractor should maintain. Vendor/Contractor shall be responsible for determining appropriate inclusions, coverage and limits, which may be in excess of the minimum requirements set forth herein.

If the insurance of any Vendor/Contractor or any Sub-Vendor/Contractor contains deductible(s), penalty(ies) or self-insured retention(s), the Vendor/Contractor or Sub-Vendor/Contractor whose insurance contains such provision(s) shall be solely responsible for payment of such deductible(s), penalty(ies) or self-insured retention(s).

The failure of Vendor/Contractor to fully and strictly comply at all times with the insurance requirements set forth herein shall be deemed a material breach of the Agreement.