

RESOLUTION NO. 2021 - 57

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AUTHORIZING THE COUNTY ADMINISTRATOR, OR DESIGNEE, TO ENTER INTO NEGOTIATIONS, AND UPON SUCCESSFUL NEGOTIATIONS AWARD AND EXECUTE AN AGREEMENT WITH JAMES MOORE & CO., P.L., UNDER MISC. NO: 21-58; FY 2020 AUDITING SERVICES.

RECITALS

WHEREAS, the County is required to have a full financial audit completed for each fiscal year in accordance with Florida Statute. The County solicited proposals from independent CPAs under State Contract in October 2020, and entered into negotiations with the selected firm under Board authorization. Those negotiations broke down and were ceased on January 6, 2021. The County subsequently issued a new solicitation for proposals for completion of the FY 2020 financial audit; and

WHEREAS, two proposals were received and evaluated, and James Moore & Co., P.L. was determined to be the highest ranked firm by the evaluation committee; and

WHEREAS, staff recommends entering into negotiations with James Moore & Co., P.L. as the highest ranked firm, and if negotiations fail, proceeding with negotiations with the second ranked firm in order to come to agreement over terms and conditions; and

WHEREAS, the County has reviewed the terms, provisions, conditions and requirements of the draft Contract (attached hereto, and incorporated herein) and finds that entering into the Contract serves a public purpose.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA AS FOLLOWS:

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

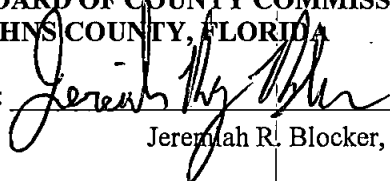
Section 2. The County Administrator, or designee, is hereby authorized to enter into negotiations with James Moore & Co., P.L.

Section 3. The County Administrator, or designee, is further authorized, upon successful negotiations to award Misc. No: 21-58; FY 2020 Auditing Services and execute an agreement, in substantially the same form and format as the attached draft contract with James Moore & Co., P.L.

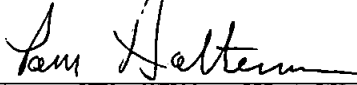
Section 4. To the extent that there are typographical and/or administrative errors that do not change the tone, tenor, or concept of this Resolution, then this Resolution may be revised without subsequent approval by the Board of County Commissioners.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, Florida, this 2nd day of February, 2021

BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA

By: 
Jeremiah R. Blocker, Chair

ATTEST: CLERK OF THE CIRCUIT COURT & COMPTROLLER: Brandon J. Patty

By: 
Deputy Clerk

RENDITION DATE 2/4/21





CONTRACT AGREEMENT
Misc. No: 21-58; FY 2020 Auditing Services
Master Contract #: _____

This Contract Agreement ("Agreement") is made as of this _____ day of _____, 2021, ("Effective Date") by and between **St. Johns County, FL**, ("County"), with principle offices located at 500 San Sebastian View, St. Augustine, FL 32084, and **James Moore & Co., P.L.** ("Consultant"), authorized to do business in the State of Florida, with principle offices located at 121 Executive Circle, Daytona Beach, FL 32114; Phone: (386) 257-4100; Fax: (386) 252-0209 and Email: zach.chalifour@jmco.com.

In consideration of the mutual promises contained herein, the County and the Consultant agree as follows:

ARTICLE 1 – DURATION and EXTENSION

This Agreement shall become effective upon the date of execution by all parties, as of the Effective Date shown above, and shall remain in effect for a period of one hundred eighty (180) consecutive calendar days, and may be extended, at the option of the County, in order to complete any portion of the required services, provided the Consultant has satisfactorily performed all aspect of the services and it serves the best interest of the County to extend this Agreement. It is expressly understood that the option of extension of this Agreement is exercisable only by the County, and only upon the County's determination that the extension is necessary to complete the required services.

ARTICLE 2 - ENUMERATION OF CONTRACT DOCUMENTS

The term "Contract Documents" shall include the Misc. No: 21-58 Request for Proposals; the Scope of Work; Consultant's Proposal; this Agreement, any duly executed amendments, addenda, change orders and/or exhibits hereto; and any and all required insurance.

ARTICLE 3 - SERVICES

The Consultant's responsibility under this Agreement is to provide any and all services necessary to complete the Fiscal Year 2020 Financial Audit in accordance with the requirements under Misc. No: 21-58 and all applicable laws, rules, regulations, codes, ordinances, policies and procedures.

Services provided by the Consultant shall be under the general direction of St. Johns County Office of Management and Budget or authorized County designee, who shall act as the County's representative during the performance of services under this Agreement.

ARTICLE 4 – SCHEDULE

The Consultant shall perform the required Services according to the schedule approved by the County. No changes to an approved schedule shall be made without prior written authorization from the County's representative.

ARTICLE 5 – COMPENSATION/BILLING/INVOICES

- A. The County shall compensate the Consultant an amount not-to-exceed two hundred five thousand dollars (\$205,000.00) for satisfactory completion of the required services. The maximum amount available as compensation to Consultant under this Agreement shall not exceed the above amount without the County's express written approval, and amendment to this Agreement.
- B. It is strictly understood that Consultant is not entitled to the above-referenced amount of compensation. Rather, Consultant's compensation is based upon Consultant's adhering to the Scope of Work, detailed in this Agreement. As such, the Consultant's compensation is dependent upon satisfactory completion and delivery of all work product and deliverables noted in the Scope of Work, and detailed in this Agreement.
- C. The Consultant shall bill the County for Services satisfactorily performed upon completion of the required services.
- D. Though there is no billing form or format pre-approved by either the County, or the Consultant, bills/invoices submitted by the Consultant shall include a detailed written report of the services accomplished in connection with the Scope of Work. The County may return a bill/invoice from the Consultant, and request additional documentation/information. Under such circumstances, the timeframe for payment will be extended by the time necessary to receive a verified bill/invoice.
- E. Unless otherwise notified, bills/invoices should be delivered to:

St. Johns County Office of Management and Budget
500 San Sebastian View
St. Augustine, FL 32084

- F. FINAL INVOICE: In order for the County and the Consultant to reconcile/close their books and records, the Consultant shall clearly indicate "final invoice" on the Consultant's final bill/invoice to the County. Such indication establishes that all Services have been satisfactorily performed and that all charges and costs have been invoiced to the County and that there is no further Work to be performed under this Agreement.

ARTICLE 6 – TRUTH-IN-NEGOTIATION CERTIFICATE

The signing of this Agreement by the Consultant shall act as the execution of a truth-in-negotiation certificate certifying that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current as of the date of this Agreement.

ARTICLE 7 – ARREARS

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

ARTICLE 8 – TERMINATION

- A. This Agreement may be terminated by the County without cause upon at least thirty (30) calendar days advance written notice to the Consultant of such termination without cause.
- B. This Agreement may be terminated by the County with cause upon at least five (5) calendar days advanced written notice of such termination with cause. Such written notice shall indicate the exact cause for termination.

ARTICLE 9 – NOTICE OF DEFAULT/RIGHT TO CURE

- A. Should the Consultant fail to perform (default) under the terms of this Agreement, then the County shall provide written notice to the Consultant, which such notice shall include a timeframe of no fewer than five (5) calendar days in which to cure the default. Failure to cure the default within the timeframe provided in the notice of default (or any such amount of time as mutually agreed to by the parties in writing), shall constitute cause for termination of this Agreement.
- B. It is expressly noted that, should the County issue more than one notice of default to the Consultant during the term of this Agreement, such action shall constitute cause for termination of this Agreement.
- C. Consistent with other provisions in this Agreement, Consultant shall be paid for services authorized and satisfactorily performed under this Agreement up to the effective date of termination.
- D. Upon receipt of a notice of termination, except as otherwise directed by the County in writing, the Consultant shall:
1. Stop work on the date to the extent specified.
 2. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
 3. Transfer all work in process, completed work, and other material related to the terminated work to the County.
 4. Continue and complete all parts of the work that have not been terminated.

ARTICLE 10 – PERSONNEL

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

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

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

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

ARTICLE 11 – E-VERIFY

The Consultant shall utilize the U.S. Department of Homeland Security’s E-Verify system to verify employment eligibility of any and all personnel hired to perform any portion of the services required under this Agreement. Additionally, the Consultant shall expressly require any and all subconsultants or subcontractors to utilize the U.S. Department of Homeland Security’s E-Verify system to verify employment eligibility of any and all personnel hired to perform any portion of the services required under this Agreement.

ARTICLE 12 – SUBCONTRACTING

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

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

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

ARTICLE 13 – FEDERAL AND STATE TAX

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

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

ARTICLE 14 – AVAILABILITY OF FUNDS

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

ARTICLE 15 - INSURANCE

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

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

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

The Consultant shall maintain during the life of the Agreement, Professional Liability or Errors and Omissions Insurance

with minimum limits of \$1,000,000, if applicable.

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

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

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

ARTICLE 16 - INDEMNIFICATION

The Consultant shall indemnify and hold harmless the County, and its officers, and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees; to the extent caused by the negligence, recklessness, intentional/unintentional conduct or omission of the Consultant and other persons employed or utilized by the Consultant.

ARTICLE 17 - SUCCESSORS AND ASSIGNS

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

ARTICLE 18 - REMEDIES

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

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

ARTICLE 19 - CONFLICT OF INTEREST

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

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

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

ARTICLE 20 - NO THIRD PARTY BENEFICIARIES

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

ARTICLE 21 - EXCUSABLE DELAYS

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

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

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

ARTICLE 22 - ARREARS

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

ARTICLE 23 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS

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

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

The County and the Consultant shall comply with the provisions of Chapter 119, Florida Statutes (Public Records Law).

All covenants, agreements, representations and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to, any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Agreement and the consummation of the transactions contemplated hereby.

ARTICLE 24 - INDEPENDENT CONSULTANT RELATIONSHIP

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

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

ARTICLE 25 - CONTINGENT FEES

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

ARTICLE 26 - ACCESS AND AUDITS

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

cost, upon five (5) days written notice.

ARTICLE 27 - NONDISCRIMINATION

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

ARTICLE 28 - ENTIRETY OF CONTRACTUAL AGREEMENT

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

ARTICLE 29 - ENFORCEMENT COSTS

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

ARTICLE 30 - AUTHORITY TO PRACTICE

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

ARTICLE 31 - SEVERABILITY

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

ARTICLE 32 - AMENDMENTS AND MODIFICATIONS

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

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

ARTICLE 33 - FLORIDA LAW & VENUE

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

ARTICLE 34 - ARBITRATION

The County shall not be obligated to arbitrate or permit any arbitration binding on the County under any of the Contract Documents or in connection with the project in any manner whatsoever.

ARTICLE 35 - NOTICES

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

St. Johns County Purchasing Department
Attn: Jaime Locklear, Assistant Director, Purchasing & Contracts

500 San Sebastian View
St. Augustine, FL 32084

and if sent to the Consultant shall be mailed to:

James Moore & Co., P.L.
Attn: Mr. Zach Chalifour, CPA, Engagement Co-Partner
121 Executive Circle
Daytona Beach, FL 32114-1180

ARTICLE 36 - HEADINGS

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

ARTICLE 37 -PUBLIC RECORDS

- A. The cost of reproduction, access to, disclosure, non-disclosure, or exemption of records, data, documents, and/or materials, associated with this Agreement shall be subject to the applicable provisions of the Florida Public Records Law (Chapter 119, Florida Statutes), and other applicable State and Federal provisions. Access to such public records, may not be blocked, thwarted, and/or hindered by placing the public records in the possession of a third party, or an unaffiliated party.
- B. In accordance with Florida law, to the extent that Contractor's performance under this Contract constitutes an act on behalf of the County, Contractor shall comply with all requirements of Florida's public records law. Specifically, if Contractor is expressly authorized, and acts on behalf of the County under this Agreement, Contractor shall:
- (1) Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the Services;
 - (2) 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 as provided in Chapter 119, Florida Statutes, or as otherwise provided by law;
 - (3) Ensure that public records related to this Agreement that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by applicable law for the duration of this Agreement and following completion of this Agreement if the Contractor does not transfer the records to the County; and
 - (4) Upon completion of this Agreement, transfer, at no cost, to the County all public records in possession of the Contractor or keep and maintain public records required by the County to perform the Services.

If the Contractor transfers all public records to the County upon completion of this Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of this Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the County's information technology systems.

Failure by the Contractor to comply with the requirements of this section shall be grounds for immediate, unilateral termination of this Agreement by the County.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

**500 San Sebastian View
St. Augustine, FL 32084
(904) 209-0805
publicrecords@sjcfl.us**

ARTICLE 38 – REVIEW OF RECORDS

As a conditions of entering into the Agreement, and to ensure compliance, especially as it relates to any applicable law, rule, or regulation, the Consultant authorizes the County to examine, review, inspect, and/or audit the books and records, in order to determine whether compliance has been achieved with respect to the terms, conditions, provisions, rights, and responsibilities noted in the Agreement. It is specifically noted that Consultant is under no duty to provide access to documentation not related to the Agreement, and/or otherwise protected by County, State, or Federal law.

ARTICLE 39 – USE OF COUNTY LOGO

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

ARTICLE 40 – SURVIVAL

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

IN WITNESS WHEREOF, authorized representatives of the County, and Consultant have executed this Agreement on the day and year below noted.

COUNTY:

St. Johns County, FL
Printed Name of County Representative

Signature County Representative

Jaime Locklear, MPA, CPPO, CPPB
Printed Name of County Representative

Assistant Director, Purchasing & Contracts
Title of County Representative

Date of Execution

LEGALLY SUFFICIENT:

Deputy County Attorney

Date of Execution

**ATTEST:
ST. JOHNS COUNTY, FL
CLERK OF COURT**

Deputy Clerk

Date

CONSULTANT:

James Moore & Co., P.L.
Company Name

Signature of Consultant Representative

Printed Name & Title

Date of Execution



St. Johns County Board of County Commissioners

Purchasing Division

NOTICE OF INTENT TO AWARD

January 21, 2020

RE: Misc. No: 21-58; FY 2020 Auditing Services

Please be advised that St. Johns County is issuing this notice of its Intent to Award a contract, after successful negotiations, to James Moore & Co., P.L. as the top ranked firm under **Misc. No: 21-58; FY 2020 Auditing Services**. This notice will remain posted to the **St. Johns County Purchasing Department bulletin board** until 2:00 PM, Tuesday, January 26, 2021.

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

Should the Purchasing Department receive no protests in response to this notice, an agenda item will be submitted to the St. Johns County Board of County Commissioners for their consideration and subsequent approval to negotiate with the highest ranked firm, and upon successful negotiations, award and execute a contract.

Please forward all correspondence, requests or inquiries directly to my attention at the information shown below.

Sincerely,

St. Johns County
Board of County Commissioners


County Representative Signature

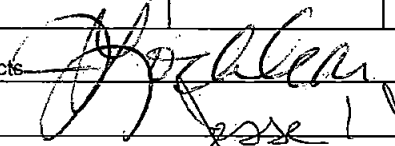
Date: 1/21/2021

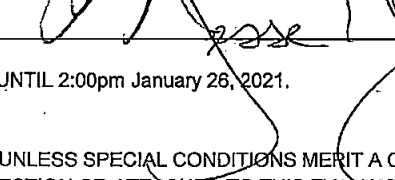
Jaime T. Locklear, MPA, CPPO, CPPB
Assistant Director, Purchasing & Contracts
(904) 209-0158 – Direct
(904) 209-0159 – Fax
jlocklear@sjcfl.us

ST. JOHNS COUNTY, FLORIDA

EVALUATION SUMMARY

FIRM	RATER		TOTAL	Rank	COMMENTS
	Jesse Dunn	Frank Kenton			
James Moore & Co., P.L	87.00	87.00	174.00	1	
MSL CPAs and Advisors	86.89	80.89	167.78	2	

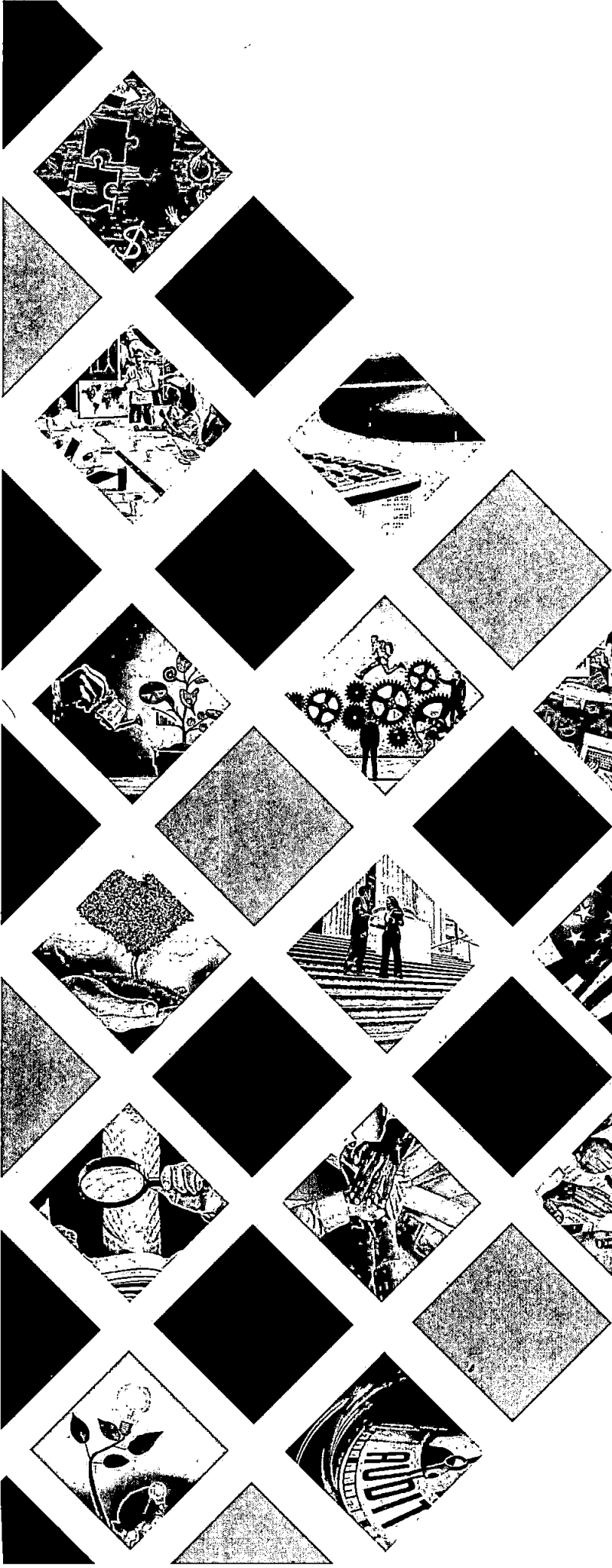
APPROVED: Assistant Director Purchasing & Contracts  1/21/2021

OMB Director  1/21/21

POSTING TIME/DATE FROM 2:00pm January 21, 2021, UNTIL 2:00pm January 26, 2021.

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


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



MISC. NO: 21-58
PROPOSAL TO PROVIDE
AUDIT SERVICES FOR
ST. JOHNS COUNTY, FLORIDA

 **James Moore**
Certified Public Accountants and Consultants

121 Executive Circle
Daytona Beach, FL 32114
386-257-4100
www.jmco.com



Proposal To Provide Audit Services To
St. Johns County, Florida

For the fiscal year ending September 30, 2020



Legal Name: James Moore & Co., P.L.

James Moore & Co., P.L.
FEIN 59-3204548
121 Executive Circle
Daytona Beach, FL 32114-1180
Phone: 386-257-4100
Fax: 386-252-0209
www.jmco.com

Contacts:

Zach Chalifour, CPA | Engagement Co-Partner
Zach.Chalifour@jmco.com

James Halleran, CPA | Engagement Co-Partner
James.Halleran@jmco.com

January 20, 2021



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Section 1: Cover Letter

January 20, 2021

Jaime Locklear, MPA, CPPO, CPPB
Assistant Director of Purchasing of Contracts, St. Johns County
500 San Sebastian View
St. Augustine, FL 32084



Re: Professional Auditing Services

Dear Ms. Locklear and Members of the Selection Committee:

The opportunity to submit our proposal to provide audit services for St. Johns County, Florida (the County) for the fiscal year ending September 30, 2020, is a privilege and appreciated. As a regional Florida firm that appreciates all our area has to offer, we have a vested interest in providing the highest level of service to the County. As such, in this proposal we would like highlight what makes us the best firm to perform your audit.

James Moore & Co., P.L. (James Moore) was established in 1964. In the ensuing 50-plus years, we have grown from a sole proprietorship to a regional firm with four offices throughout the state. We are a partnership and hold a wide range of professional affiliations including:

AICPA Governmental Audit Quality Center
FICPA State and Local Government Section
Government Finance Officers Association (GFOA)
Florida Government Finance Officers Association (FGFOA)
Florida League of Cities
Alachua County League of Cities
Northeast Florida League of Cities

Northwest Florida League of Cities
Volusia/Flagler League of Cities
Space Coast League of Cities
Big Bend Chapter of the FGFOA
North Central Chapter of the FGFOA
Volusia/Flagler Chapter of the FGFOA
Space Coast Chapter of the FGFOA

Extensive Governmental Experience

Over the years we have served more than 100 local governments throughout the state of Florida, and our firm has established a Government Services Team comprised of individuals who work almost exclusively on these engagements—including our current audit engagements with six Florida counties. These team members are entrenched in the government industry, both in the services we provide to governmental entities throughout Florida and because of our industry associations. The team also regularly undergoes formal training and skill development focused on the needs of local governments. Our understanding of the requirements and operations of government entities means the highest quality of service for you and a proven capability of meeting deadlines.

Due to the multiple audits required for the County, two of our partners will lead your engagement to ensure that your needs are met. **Zach Chalifour, CPA**, is the leader of the firm's Government Services Team. He has nearly 15 years of experience serving government entities and is a CAFR reviewer for the Government Finance Officers Association (GFOA). Zach is a member of the Florida Government Finance Officers Association (FGFOA) Conference Program committee and is also a frequent speaker for the FGFOA and Florida Institute of CPAs (FICPA).

James Halleran, CPA, has more than 20 years of experience providing audit and consulting services to government organizations throughout the state of Florida. James is known statewide as a distinguished government accountant and consultant and serves as a CAFR reviewer for the Government Finance Officers Association (GFOA). James also sits on the Technical Resource Committee for the Florida Government Finance Officers Association (FGFOA). He leads the firm's Accounting and Auditing Team and serves as an integral member of the firm's Government Services Team. As a result of this experience, he is frequently asked to present on topics specific to internal controls and accounting standards to industry-specific groups throughout Florida.

Section 1: Cover Letter

The Technical Expertise and Staffing Levels You Need

Financial statements that are compliant with single audit requirements, guidelines from the Governmental Accounting Standards Board (GASB), and other standards instill public confidence in the County's finances and operations. A great deal of technical expertise is needed to ensure compliance with these standards, and the importance of this knowledge cannot be underestimated. Members of your engagement team are well versed in the intricate requirements of state and federal single audits. They also monitor GASB pronouncements and have extensive experience helping our clients interpret and implement new standards as they are released. We consider this to be a standard part of our role as auditors and trusted business advisors.

Our financial stability allows us to invest heavily in our service management system to maintain high levels of efficiency and accountability. It also means we're able to grow our workforce as needed. **While our current staff is enough to serve all of our existing clients, we continue to hire new personnel on a regular basis. So as our workload continues to increase, our firm stays ready to provide the highest level of client service.** The bottom line—we will always have the ability to complete the work required by the County.

Transitioning to a New Perspective

For over 50 years, James Moore has successfully handled audit transitions on government engagements. This experience has allowed us to fine tune our transition approach, which will result in minimal disruption to your personnel and operations and a fresh look at your financial picture.

We enter each new engagement with the understanding that no two governmental organizations are the same—nor do they have the same financial process. A smooth transition is best accomplished when we understand the specific needs of our client. We'll take time to learn about your goals, the issues that cause frustration, and the key elements of your financial processes. We will use this information to create a framework that integrates with our audit process and allows us to seamlessly transition into the new role as your auditor.

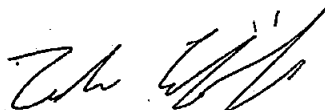
Commitment to St. Johns County

As seasoned auditors of governmental entities, we know management and elected officials expect the truth but hate surprises. That's why, in addition to the exit conference with management, we offer and encourage your governing board members to meet with our engagement team to answer your questions and address your concerns. Outside of the engagement, we will maintain communication throughout the year, keeping appropriate personnel informed about reporting changes affecting them. We also encourage you to call us with questions regarding the engagement or your day-to-day activities; James Moore is committed to serving you in a timely and responsive manner.

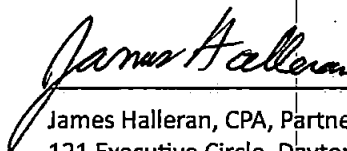
We understand the work to be performed in accordance with the Rules of the State of Florida Auditor General applicable to local governmental entity audits, as well as Generally Accepted Accounting Principles (GAAP) and other necessary guidelines. As timeliness is critical in the performance of the audit, all reports will be completed as specified in your RFP. Both Zach and James are authorized to commit the firm's resources and provide clarification on this proposal. There have been no disciplinary actions taken against James Moore in the history of our firm.

What our proposal cannot convey is our sincere desire to work with St. Johns County. Our philosophy is simply stated—we believe our efforts should make a contribution to your success each year. We are confident that our services and support will exceed your expectations and prove to be the best value for you.

Sincerely,



Zach Chalifour, CPA, Partner
121 Executive Circle, Daytona Beach, FL 32114
Phone: 386-257-4100 ext. 4468 | Fax: 386-252-0209
Zach.Chalifour@jmco.com



James Halleran, CPA, Partner
121 Executive Circle, Daytona Beach, FL 32114
386-257-4100 ext. 4434 | Fax: 386-252-0209
James.Halleran@jmco.com

Section 2: Qualifications

FIRM PROFILE

OFFICES

James Moore has grown from a sole proprietorship to a regional accounting firm with offices in:

- Daytona Beach
- DeLand
- Gainesville
- Tallahassee

JAMES MOORE & CO., P.L.

- Licensed as a certified public accounting firm
- Limited liability company
- Founded in 1964
- For more than 50 years, our firm's primary focus has been on serving the needs of clients and helping them achieve their goals.

OUR PEOPLE

- Our primary asset
- Focused on creating exceptional career opportunities for our people
- Employs top professionals with diverse accounting, financial and personal experience
- Recruits from local universities and hires individuals in the top 25 percent of their graduating class
- Partner-to-staff ratio of 1-to-6 (Compared to 1-to-9 for most national firms)
- An equal employment opportunity company with a culturally and ethnically diverse workforce

We believe successful engagements embrace close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control.

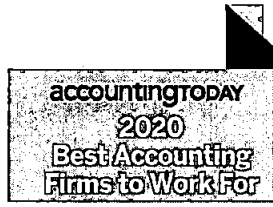
We operate as one firm and not as separate and distinct offices with segregated duties. We accomplish this by employing cloud solutions to manage communication, effectively transferring documents electronically, and maintaining a secure Client Portal. We operate 100% electronically, which allows our staff to collaborate on everything they do, regardless of their location. We understand that utilizing the right technology improves business processes and increases efficiency and collaboration.

No contractors will be used on this engagement. James Moore performs all work using in-house employees.

JAMES MOORE & CO., P.L.					
	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	TALLAHASSEE
Members (Partners)	19	4	1	12	2
Managers & Directors	33	5	3	21	4
Accounting Staff	65	24	4	27	10
Accounting & Controllershship Staff	24	2	4	16	2
Technology Solutions Consulting Staff	10	3	0	6	1
Administrative Staff	28	5	3	18	2
TOTAL	179	43	15	100	21
Governmental Audit Staff	58	21	1	25	11
CPAs	66	20	1	36	9

Section 2: Qualifications

AFFILIATIONS & AWARDS



- Named by *Forbes Magazine* as one of America's Top Recommended Tax & Accounting Firms
- *Accounting Today* named James Moore the #1 Best Firm for Women in 2020 and a Best Accounting Firm to Work For multiple times since 2015.
- Recognized as a Best Firm for Equity Leadership by the *Accounting MOVE Project*, with 53% women partners in our firm.
- *Florida Trend* has ranked James Moore as one of the Top 25 Accounting Firms in Florida since 2014.
- *INSIDE Public Accounting* recognized James Moore as a Top 200 Firm since 2010 (ten years running!).

Choosing James Moore as your accountant provides you with the close, personalized attention of a regional firm, backed by the additional resources, affiliations, and memberships of a larger international team.

Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.

National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 82 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.

AICPA Government Audit Quality Center

Our firm is also a member of the AICPA Government Audit Quality Center. Membership provides us with training and resources for the performance of GAO Yellow Book audits, including single audits of governments and not-for-profits; audits performed under the HUD Audit Guide and various Education Guides, and numerous other grant and assistance program audits.

Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations:

- AICPA Governmental Audit Quality Center
- FICPA State and Local Government Section
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Florida League of Cities
- Various local chapters of the Florida League of Cities and the FGFOA




Section 2: Qualifications

LICENSE TO PRACTICE IN THE STATE OF FLORIDA


James Moore operates as a Florida Limited Liability Company. Following is a copy of our State of Florida Board of Accountancy Business License, which applies to each of the firm's offices. In addition, each individual assigned to your engagement is properly licensed to practice in the state of Florida.

James Moore has provided continuous auditing services for government organizations for more than 50 years.




Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY


THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES



JAMES MOORE & CO., P.A.
5901 NW 1ST PLACE
GAINESVILLE, FL 32607-2063

LICENSE NUMBER: AD0015868
EXPIRATION DATE: DECEMBER 31, 2021

Always verify licenses online at MyFloridaLicense.com



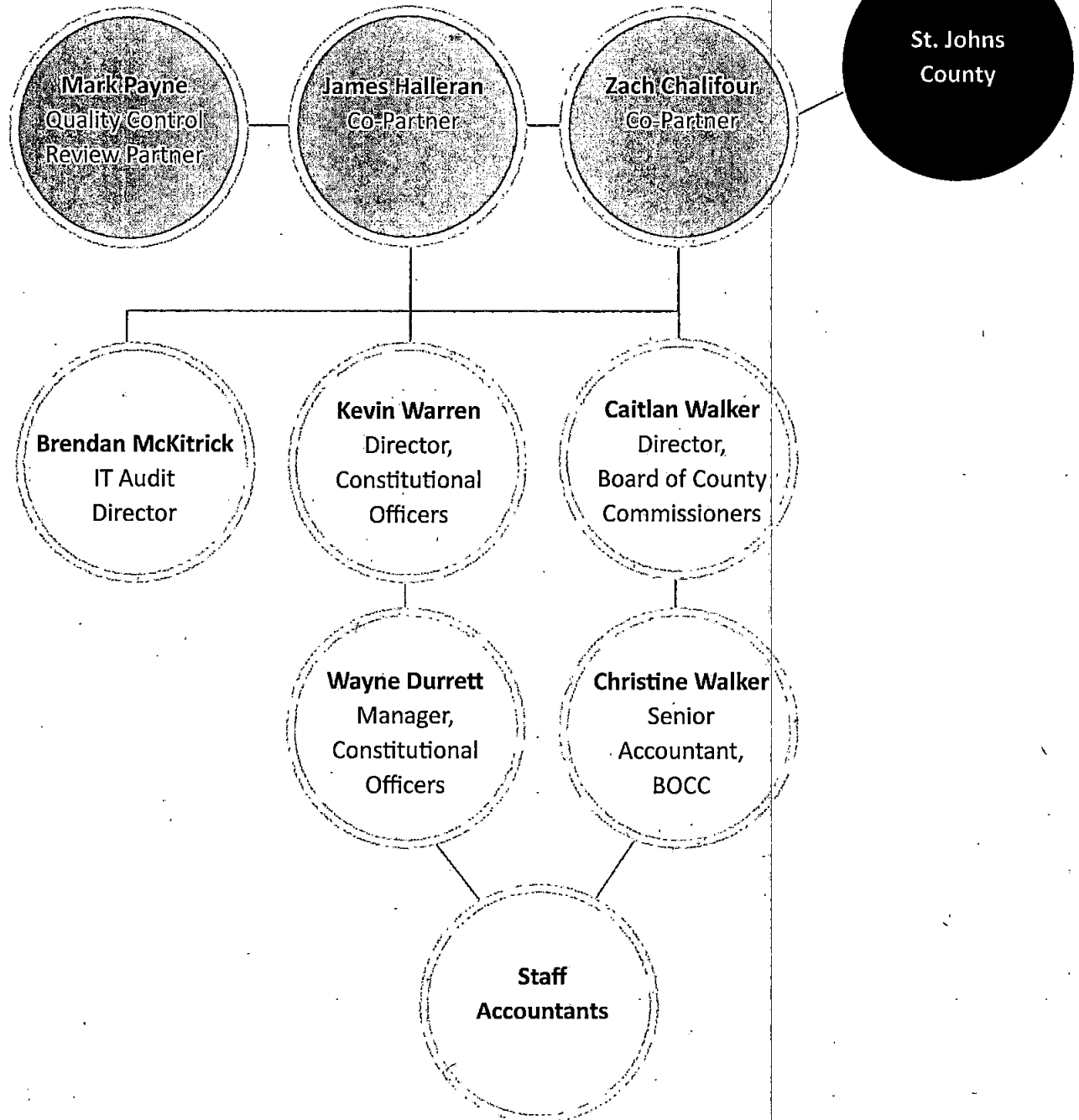
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Section 2: Qualifications

PROPOSED STAFFING PLAN

Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. Your engagement will be staffed by full-time accountants. All members have extensive experience serving related entities. The proposed engagement team is as follows, with their résumés on the subsequent pages. (Their experience lists are included in *Section 3: Experience* as specified in the County's RFP.)



Section 2: Qualifications

RÉSUMÉS



ZACH CHALIFOUR, CPA CO-PARTNER

Zach has nearly 15 years of experience serving government entities. As a result of his experience, he leads our Government Services Team and serves as an integral member of the firm's Accounting & Auditing Team.

CPA License #: AC40203

ENGAGEMENT RESPONSIBILITIES

Zach will serve as the primary point of contact. He will have complete and final responsibility for the engagement, from planning to presentation of the financial statements. He is also responsible for ensuring the highest quality of client service and technical competence.

EXPERIENCE

Throughout his career with the firm, Zach's primary focus has been on rendering services for government entities with budgets ranging from \$1 million to nearly \$1 billion, including those that have received annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act of almost \$100 million.

The leader of our firm's Government Services Team, Zach has also worked with numerous clients to assist in the early implementation of new GASB standards, and he has also served in a consulting capacity to assist entities and organizations prepare for their external audits and to prepare financial statements. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

As a result of his extensive governmental auditing and accounting experience, Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is also a CAFR reviewer for the GFOA.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Zach received a Master of Accountancy and Bachelor of Business Administration with a Major in Accounting Information Systems from Stetson University. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of
Certified Public Accountants
(Member of the
Government Audit Quality Center)

Florida Institute of
Certified Public Accountants
(State & Local Government
Section)

Government Finance Officers
Association (CAFR Reviewer)

Florida Government Finance
Officers Association
(Planning Conference Committee
and Instructor)

Space Coast Chapter of the FGFOA

Volusia/Flagler Chapter of the
Florida Government Finance
Officers Association

Space Coast League of Cities

Volusia League of Cities

Florida Court Clerks and
Comptrollers (Partner)

Florida Tourist Development Tax
Association

Section 2: Qualifications

RÉSUMÉS



JAMES HALLERAN, CPA CO-PARTNER

James has more than 25 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Nonprofit and Government Services Teams.

CPA License #: AC0027856

ENGAGEMENT RESPONSIBILITIES

Along with Zach, James will have complete and final responsibility for the engagement, from planning to presentation of the financial statements. He is also responsible for ensuring the highest quality of client service and technical competence.

EXPERIENCE

James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

James is recognized statewide as an expert for government auditing and reporting, and he currently serves on the technical resource committee for the FGFOA. He is often called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as a CAFR reviewer for the GFOA.

James is also the Partner-in-Charge of the Strategic Nonprofit Alliance Partnership (SNAP) educational training for the firm's Daytona Beach office.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

James received a Master of Science in Taxation and a Bachelor of Science degree in Business Administration with a Major in Accounting from the University of Central Florida. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of Certified Public Accountants
(Member of the Not-For-Profit Section and Government Audit Quality Center)

Florida Institute of Certified Public Accountants
(Past Steering Committee of the State & Local Government Section)

Government Finance Officers Association
(CAFR Reviewer)

Florida Government Finance Officers Association
(Technical Resource Committee and Instructor)

Volusia/Flagler Chapter of the Florida Government Finance Officers Association
(Instructor)

Northeast Florida League of Cities

Volusia League of Cities

Space Coast League of Cities

United Way of Volusia and Flagler Counties, Inc.
(Past Chair and Treasurer)

Strategic Nonprofit Alliance Partnership
(Partner-in-Charge - Volusia/Flagler Group)

Rotary Club of Daytona Beach
(Past Treasurer)

Port Orange/South Daytona Chamber of Commerce
(Past Board Member)

Leadership Port Orange/South Daytona Chamber Alumni

Volusia County Citizens Academy Alumni

Section 2: Qualifications

RÉSUMÉS



MARK PAYNE, CPA QUALITY CONTROL REVIEW PARTNER

Mark has 25 years of experience providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies. He is the Partner-in-Charge of the firm's Tallahassee office, leads the firm's Nonprofit Services Team, and is a key member of our Government services team.

CPA License #: AC0027408

ENGAGEMENT RESPONSIBILITIES

Mark will perform the second partner review of all audits. He will also be available to the entire audit team for all aspects of the engagement.

EXPERIENCE

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of governmental entities and nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards. His extensive knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout the Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management and reviewing financial statements. He is also a member of several professional associations and nonprofit boards, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc. Mark is also one of the founding members of the Strategic Nonprofit Alliance Partnership (SNAP) and is a frequent speaker at SNAP meetings.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Mark received a Bachelor of Science in Accounting and Finance from Florida State University. He has been directly involved in developing courses for in-house CPE training and has served as an instructor for audit-related courses. Mark has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of Certified Public Accountants
(Member of Government Audit Quality Center)

Florida Institute of Certified Public Accountants

Georgia Society of Certified Public Accountants

The Institute for Nonprofit Innovation and Excellence
(Board Member)

Strategic Nonprofit Alliance Partnership (SNAP), Inc.,
(Founding Member)

United Partners for Human Services, Inc.
(Board Member)

Tallahassee Board of Realtors, Inc.

Government Finance Officers Association

Florida Government Finance Officers Association

Section 2: Qualifications

RÉSUMÉS

KEVIN WARREN, CPA DIRECTOR, CONSTITUTIONAL OFFICERS



Kevin has over 20 years of experience providing accounting and consulting services to nonprofit organizations, professional associations and governmental entities. He is a key member of the firm's Accounting & Auditing and Higher Education Services Teams.

CPA License #: AC37506

ENGAGEMENT RESPONSIBILITIES

Kevin will oversee and coordinate the audits involving the County's Constitutional Officers, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports.

EXPERIENCE

A certified public accountant in the state of Florida, Kevin's experience includes a wide range of assignments for nonprofit organizations, professional associations, governmental entities, and university-related entities throughout Florida. He has the experience needed to develop solutions to strengthen internal controls and improve financial reporting.

Kevin has completed presentations on topics such as cost allocation, internal controls and fraud to groups located in the Tallahassee area. His most recent presentation was completed at the Annual United Partners for Human Services (UPHS) Conference for Excellence in Nonprofit Management.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Kevin received a Bachelor of Science in Accounting from Florida State University. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of Certified
Public Accountants

Florida Institute of Certified Public
Accountants

Institute for Nonprofit Innovation
and Excellence (INIE)

Strategic Nonprofit Alliance
Partnership (SNAP), Inc.,
(Member)

College Athletic Business
Management Association
(CABMA)

National Association of Collegiate
and University Business
Management Association
(NACUBO)

Southern Association of College
and University Business Officers
(SACUBO)

Tallahassee Tottenham Hotspur
Futbol Club (TTHFC)
Treasurer

Section 2: Qualifications

RÉSUMÉS



CAITLAN WALKER, CPA DIRECTOR, BOARD OF COUNTY COMMISSIONERS

Caitlan serves as an auditor and trusted advisor to nonprofit organizations, government entities and privately-held entities. As a result of her experience, she serves as a key member of the firm's Accounting and Auditing Team.

CPA License #: AC46942

ENGAGEMENT RESPONSIBILITIES

Caitlan will oversee and coordinate the audit involving the Board of County Commissioners, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports.

EXPERIENCE

Although Caitlan serves clients in a broad range of industries, her focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits and compliance testing. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Caitlan graduated with her Master of Accountancy and graduated Cum Laude with her Bachelor of Science in Business Administration from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of
Certified Public Accountants
(Member of the Government Audit
Quality Center)

Florida Institute of
Certified Public Accountants
(State & Local Government
Section)

Volusia/Flagler Chapter of the
Florida Government Finance
Officers Association

Volusia League of Cities

Space Coast League of Cities

Volusia Young Professionals Group
(Former Board Member)

Strategic Nonprofit Alliance
Partnership (SNAP), Inc. (Member)

Susan G. Komen Race for the Cure
(Volunteer)

Beta Alpha Psi (Member)

Zeta Tau Alpha,
Stetson University Chapter
(Financial Advisor)

Section 2: Qualifications

RÉSUMÉS



BRENDAN MCKITRICK, CPA, CISA IT AUDIT DIRECTOR

Brendan has nearly 15 years of experience in the accounting industry. As a CPA and CISA, Brendan works closely with organizations in a broad range of industries to provide a variety of IT-related audit services and financial statement audits.

CPA License #: AC43320

ENGAGEMENT RESPONSIBILITIES

Brendan will perform IT assessments, risk assessments, IT general controls, and other technology-related services. He will also participate in and help manage all aspects of the audit, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports.

EXPERIENCE

A Certified Information Systems Auditor, Brendan stays current on technology related audit standards and focuses his career on providing IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

As a Director, Brendan is also skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach.

As a result of his experience serving related entities, Brendan serves as an integral member of the firm's Government and Higher Education Services Teams.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Brendan received a Master of Science in Information Systems and Operations Management and a Bachelor of Science in Accounting from the University of Florida. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of
Certified Public Accountants
(Member of the
Government Audit Quality Center)

Florida Institute of
Certified Public Accountants
(State & Local Government
Section)

Florida Government Finance
Officers Association (FGFOA)

North Central Chapter of the
FGFOA

Florida League of Cities

Alachua League of Cities

Northeast Florida League of Cities

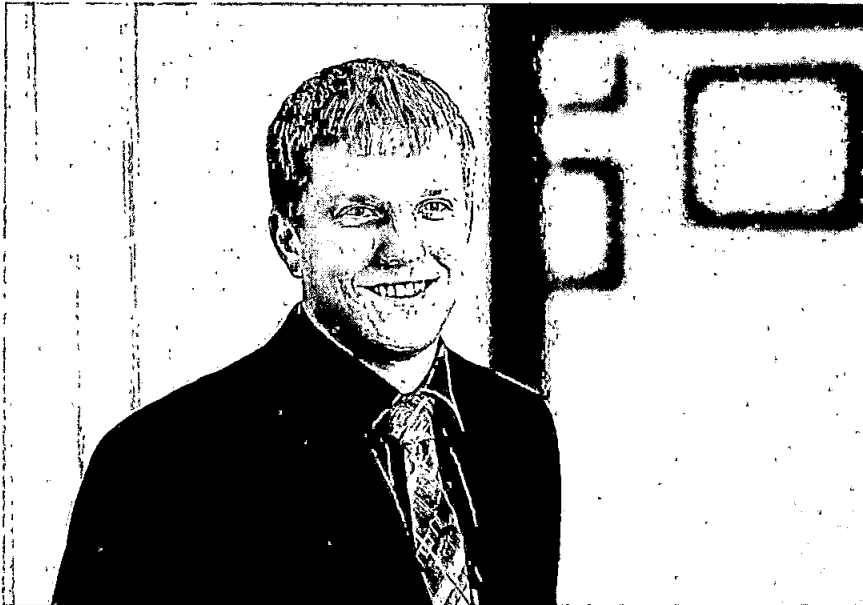
Suwannee Valley League of Cities

Information Systems Audit and
Control Association (ISACA)

College Athletic Business
Management Association
(CABMA)

National Association of College
and University Business Officers
(NACUBO)

Section 2: Qualifications RÉSUMÉS



WAYNE DURRETT, CPA MANAGER, CONSTITUTIONAL OFFICERS

Wayne has nearly 10 years of experience providing auditing, tax, and personalized accounting services to government entities, nonprofit organizations, and higher education entities. He is a key member of the firm's Government Services Team.

CPA License #: AC49582

ENGAGEMENT RESPONSIBILITIES

Wayne will manage the audits involving the County's Constitutional Officers. He will also be responsible for the federal and state single audit testing over the County's compliance with grant rules and regulations in accordance with the Uniform Grant Guidance and Florida Single Audit Act.

EXPERIENCE

At James Moore, Wayne works on compilations, audits and reviews, with a particular focus on serving the higher education, nonprofit and government industries. This emphasis has given him deeper expertise in the reporting requirements for these entities while also helping him gain an in-depth understanding of their operations and the business of these industries.

Prior to coming to James Moore, Wayne worked for the Florida Auditor General. This gave him an inside look at the operations of that office, allowing him to bring invaluable experience and perspective to help ensure that all state compliance requirements are met.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Wayne received his Bachelor of Science in Accounting and Finance from Florida State University. He has exceeded the continuing professional education requirements, with courses specific to nonprofit and governmental auditing, of the State Board and the governmental continuing professional education requirements of the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of
Certified Public Accountants
(Member of the
Government Audit Quality Center)

Florida Institute of
Certified Public Accountants
(State & Local Government Section)

Florida Government Finance
Officers Association (FGFOA)

Florida Court Clerks and
Comptrollers (Partner)

Big Bend Chapter of the Florida
Government Finance Officers
Association

Strategic Nonprofit Alliance
Partnership (SNAP), Inc.

Section 2: Qualifications

RÉSUMÉS



CHRISTINE WALKER, CPA SENIOR ACCOUNTANT, BOARD OF COUNTY COMMISSIONERS

Christine has nearly 15 years of experience helping nonprofit organizations, government entities and private businesses with their financial reporting.

ENGAGEMENT RESPONSIBILITIES

Christine will manage the audit for the Board of County Commissioners. She will also be responsible for the federal and state single audit testing over the County's compliance with grant rules and regulations in accordance with the Uniform Grant Guidance and the Florida Single Audit Act.

EXPERIENCE

Throughout her career at James Moore, Christine has worked with numerous governmental entities and nonprofit organizations, helping them remain in compliance and improve their financial reporting. She also has significant experience performing employee benefit plan audits for organizations and businesses in a variety of industries. As a result of her experience, she serves as an integral member of the firm's Employee Benefit Plan Services Team.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Christine graduated with a Bachelor of Business Administration in Accounting from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of Certified
Public Accountants

Florida Institute of Certified
Public Accountants
(Member of the State & Local
Government Section)

Florida Government Finance
Officers Association

Pine Trail Elementary
Parent Teacher Association
(Treasurer & Gold Rush
Fundraiser Chair)

Cub Scout Pack 74
(Treasurer & Coordinator)

Section 3: Experience

MEETING MINIMUM REQUIREMENTS

INDEPENDENCE

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida and the U.S. General Accounting Office's (GAO) *Government Auditing Standards*. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to St. Johns County as defined by generally accepted auditing standards in the United States of America and *Government Auditing Standards* as promulgated by the GAO. We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.

LICENSURE

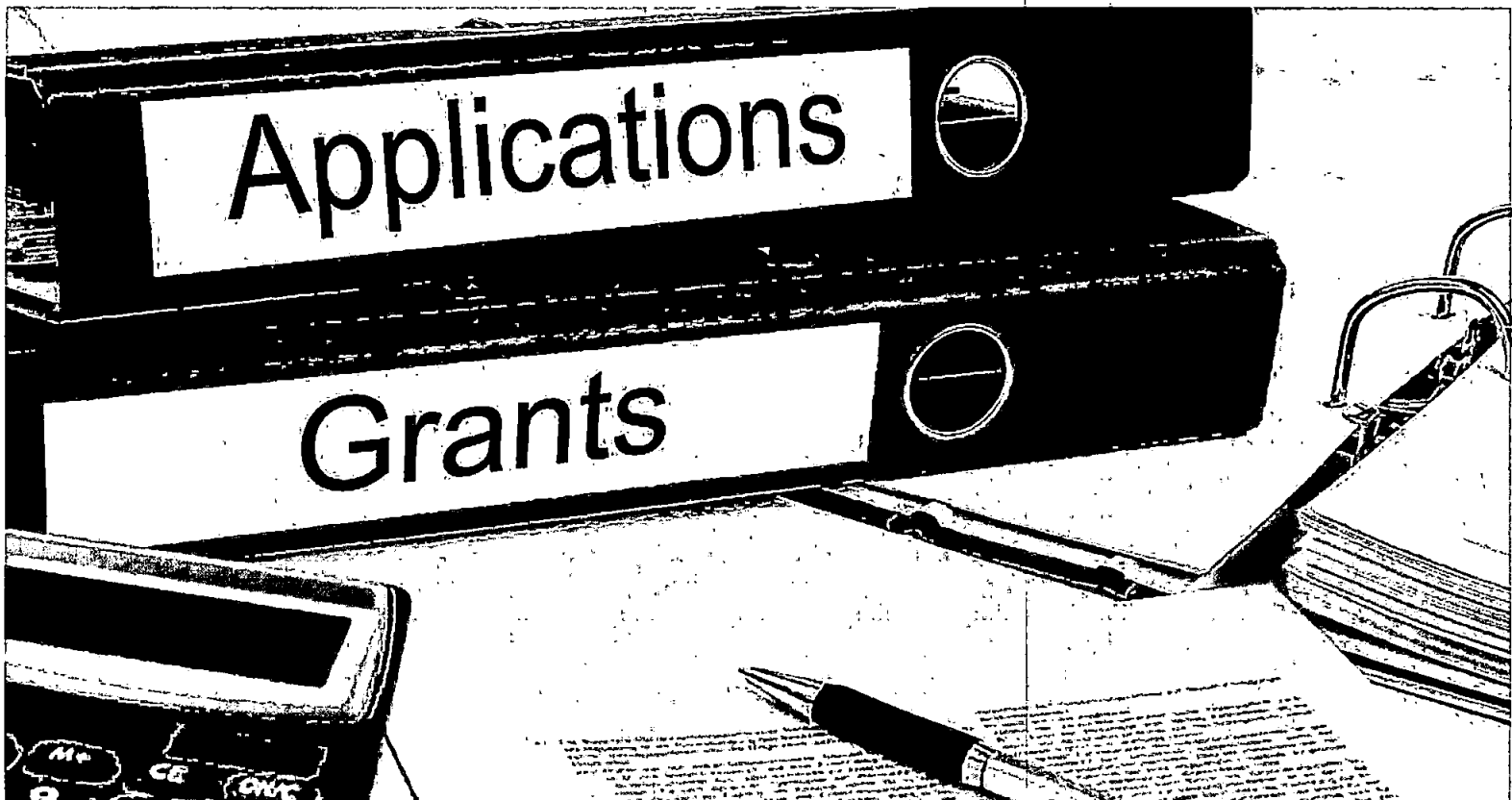
Our firm is licensed as a Certified Public Accounting firm by the State of Florida. (A copy of our license is included in Section 2: Qualifications.) We are in good standing with the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), and the Florida Board of Accountancy, a division of the Department of Business and Professional Regulation of the State of Florida.

CONTINUING PROFESSIONAL EDUCATION

James Moore provides extensive training programs to ensure that our staff obtains the best continuing professional education (CPE) possible. More information on our policies and procedures is included on the following page

CONFLICT OF INTEREST

James Moore has no actual or perceived conflict of interest in performing the required services for the County.



Section 3: Experience

MEETING MINIMUM REQUIREMENTS

CONTINUING PROFESSIONAL EDUCATION

James Moore provides extensive training programs to ensure that our staff obtains the best continuing professional education (CPE) possible. **James Moore University** was created in 1999 to develop structure and standardization of CPE based on an individual's public accounting experience, level, area of concentration, and office location. **If individuals are involved in nonprofit or government accounting, a significant percentage of their CPE is attained in relevant nonprofit/government accounting courses.**

The members of James Moore elected a Board of Trustees for **James Moore University** consisting of the Managing Partner and Partner-in-Charge of Accounting and Auditing, Tax, Technology Solutions Consulting, and Accounting and Controllershship with the provision that each of the Firm's offices must have representation. Annually, a Chairman of the Board is elected by the firm's members. The Board has set certain goals for James Moore University, as follows:

Continuing Goals:

- Emphasis on technical training
- Identification of specific skills expected of personnel at the 0-5 year experience level
- Identification of specific training to provide personnel with the required skills
- Identification of specific training required to maintain existing skills
- Implementation of a training program with existing resources
- Encourage input from all personnel
- Prepare or acquire lesson plans for critical courses
- Develop system for retention and re-use of lesson plans
- Identify firm-wide vs. local office courses
- Identify qualified instructors
- Set time-tables to begin expanded program
- Adopt policies for external training

Long-Term Goals:

- Begin emphasizing training beyond technical (leadership, advanced marketing and sales, industry-specific, etc.)
- Develop annual curriculum (level-specific)
- Increased involvement by Mentors with external training
- Identify skills expected of personnel with more than five years' experience
- Identify specific training to provide persons with more than five years' experience with the skills needed

Our firm has adopted training policies that encourage development of skills useful to the office to which our experienced personnel are assigned (as well as the firm as a whole). We encourage all our personnel, and more particularly our experienced personnel, to develop an Individual Training Program (ITP) in conjunction with developing targets and goals with his or her Career Advisor. ITPs are for planning individual needs for November 1 to October 31 of each year, and are approved by the Partner-in-Charge of the office (emphasizing local office needs) as well as the Partner-in-Charge of the practice area in which the individual practices (emphasizing required technical skills and the need for firm-wide skills in certain areas).

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

Since the majority of our private sector clients wish to keep their engagements confidential, we have included government, nonprofit, and higher education client lists for each individual team member.

ZACH CHALIFOUR, CPA - CO-PARTNER

MUNICIPALITIES

Astatula
Bristol
Bunnell
Cape Canaveral
Carrabelle
Casselberry (special project)
Chattahoochee
Chiefland
Crescent City
Cross City
DeLand
Edgewater
Grand Ridge
Green Cove Springs
Greensboro
Greenville
Havana
Hampton
High Springs
Hilliard
Inglis
Interlachen
Lake City
Lake Helen
Lynn Haven
Malabar
Marco Island (fraud investigation)
Melbourne (special project)
Melbourne Beach
New Smyrna Beach
Ormond Beach
Palm Coast
Port Orange
St. Augustine Beach
St. Pete Beach
Starke
Titusville
Welaka
Winter Park
Yankeetown

COUNTIES

Baker
Gilchrist
Levy
St. Johns (internal audit assistance)
Union
Volusia
Wakulla

GOVERNMENT RETIREMENT/PENSION

City of Port Orange General Employees
Defined Benefit Plan
City of Port Orange Police Pension Plan
Halifax Health Pension Plan

SCHOOLS/SCHOOL DISTRICTS

Flagler County School District (Internal Accounts)
Seminole County School District (Internal Accounts)
St. Johns School District (Internal Accounts)

OTHER GOVERNMENTAL ORGANIZATIONS

Big Bend Water Authority
Bridge Harbor Community Development District
Capital Region Transportation Planning Organization
Clay County Development Authority
Clay County Utility Authority
Florida Governmental Utility Authority
Florida PACE Funding Agency
Halifax Area Advertising Authority
Housing Finance Authority of Volusia County
Indian River Lagoon (IRL) Council
North Florida Broadband Authority
Northeast Florida Regional Council
Northwest Florida Water Management District
Seacoast Utility Authority
Space Coast Transportation Planning Organization
Southeast Volusia Advertising Authority
Southeast Volusia Hospital District
Southwest Florida Water Management District
St. Lucie West Services District
St. Johns River Water Management District
Volusia County Industrial Development Authority
West Volusia Tourism Advertising Authority
West Volusia Hospital Authority

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

JAMES HALLERAN, CPA - CO-PARTNER

MUNICIPALITIES & COUNTIES

Astatula
Avon Park
Baker County
Bunnell
Cape Canaveral
Chattahoochee
Chiefland
Crescent City
Daytona Beach
Daytona Beach Shores
DeLand
Edgewater
Flagler County
Flagler Beach

Gilchrist County
Green Cove Springs
Hampton
Havana
High Springs
Hilliard
Interlachen
Levy County
Lynn Haven
Melbourne Beach
Midway
Newberry
New Smyrna Beach
Ormond Beach

Palm Coast
Port Orange
South Daytona
St. Pete Beach
St. Augustine Beach
Starke
Titusville
Union County
Volusia County
Wakulla County
Welaka
Winter Park
Williston

OTHER GOVERNMENTAL ORGANIZATIONS

Bridge Harbor Community Development District
Clay County Development Authority
Clay County Utility Authority
Florida Governmental Utility Authority
Florida PACE Funding Agency
Housing Finance Authority of Volusia County
Indian River Lagoon (IRL) Council
Northeast Florida Regional Council
Northwest Florida Water Management District
River to Sea Transportation Planning Organization
Seacoast Utility Authority

Southeast Volusia Area Advertising Authority
Southeast Volusia Hospital District
Southwest Florida Water Management District
Space Coast Transportation Planning Organization
St. Johns River Water Management District
St. Lucie West Services District
Villages of Avignon Community Development District
Volusia Council of Governments (VCOG)
West Volusia Area Advertising Authority
West Volusia Hospital Authority

RETIREMENT/PENSION

City of Port Orange General Employees
Defined Benefit Plan
City of Port Orange Police Pension Plan
Halifax Health Pension Plan

SCHOOLS/SCHOOL DISTRICTS

The Chiles Academy
Choices in Learning
Flagler County School District (Internal Accounts)
Seminole County School District (Internal Accounts)
School for Accelerated Learning & Technologies, Inc.

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

JAMES HALLERAN, CPA - CO-PARTNER (CONTINUED)

NONPROFITS

The Arc Volusia, Inc.
Atlantic Center for the Arts, Inc.
Believe in Faith Foundation
Big Bend Community Based Care, Inc.
Boys & Girls Clubs of Volusia/Flagler Counties, Inc.
Brevard CARES, Inc.
Burns Science and Technology Charter School, Inc.
Care Diversified of Lake County, Inc.
CareerSource Flagler Volusia
CareerSource Heartland
CareerSource Pasco Hernando
CareerSource Research Coast
CBC of Brevard, Inc.
Child Advocacy Center, Inc.
Child and Family Connections, Inc.
Choices In Learning, Inc.
College Arms Towers, Inc.
Community Legal Services of Mid Florida, Inc.
Community Outreach Services, Inc.
Daytona Area Senior Services, Inc.
Disabled American Veterans Department of Florida, Inc.
Early Learning Coalition of Flagler & Volusia Counties, Inc.
Embry Riddle Aeronautical University
Florida Governmental Utility Authority
Friends of Families Foundation, Inc.
Halifax Habitat for Humanity, Inc.
Heart of Florida Health Center, Inc.
Head Start Child Development and Family Services, Inc.

The Healthy Start Coalition of Flagler & Volusia Counties, Inc.
The House Next Door, Inc.
Housing Finance Authority of Volusia County
Hugh Ash Manor
Legal Advocacy Center of Central Florida, Inc.
Museum of Arts & Sciences
North East Florida Addictions Network, Inc.
Park of the Palms, Inc.
Pinellas Opportunity Council, Inc.
Rotary Club of Daytona Beach
Rural Healthcare, Inc., DBA Azalea Health
School for Accelerated Learning & Technologies, Inc.
Serenity House of Volusia, Inc.
Southeast Volusia Habitat for Humanity, Inc.
SMA Healthcare, Inc.
SMA Healthcare Foundation, Inc.
SunriseArc, Inc.
University of Florida Research Foundation, Inc.
Volusia/Flagler County Coalition for the Homeless, Inc.
The Volusia/Flagler Young Men's Christian Association
Volusia Manufacturer's Association
Volusia Soil & Water Alliance
Volusia Water Alliance
West Volusia Hospital Authority, Inc.
Windward Behavior Care, Inc.

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

MARK PAYNE, CPA - QUALITY CONTROL REVIEW PARTNER

NONPROFIT

Aging With Dignity, Inc.
Alabama Coalition Against Domestic Violence, Inc.
Area Agency on Aging, Inc.
Another Way, Inc.
Big Bend Cares, Inc.
Big Bend Community Based Care, Inc.
Big Brothers Big Sisters of the Big Bend, Inc.
Bond Community Health Center, Inc.
Boys & Girls Club of the Big Bend, Inc.
Brehon Institute for Family Services, Inc.
Capital City YMCA, Inc.
Capital City Youth Services, Inc.
Capital Medical Society Foundation, Inc.
CareerSource Chipola
Center for Independent Living, Inc.
Celebration Baptist Church
Disability Rights Florida, Inc.
DISC Village, Inc.
DISC Village Foundation, Inc.
The Family C.A.F.E., Inc.
Florida Alliance For Assistive Services & Technology, Inc.
Florida Association for Volunteer Action in the
Caribbean and the Americas, Inc.
Florida Chapter of the American Planning Association, Inc.
Florida Council Against Sexual Violence, Inc.
Florida Hospice & Palliative Care, Association
Florida Housing Coalition, Inc.
Florida Quarter Horse Racing Association, Inc.
Girl Scout Council of the Florida

Panhandle, Inc.
The Henry & Rilla White Youth Foundation, Inc.
Human Services Associates, Inc.
Micah's Place, Inc.
Lee Conlee House
Lee's Place, Inc.
MYCroSchool Pinellas
Neighborhood Medical Center, Inc.
Refuge House, Inc.
Safety Shelter of St. Johns, Inc., DBA Betty Griffin House
Suwannee River Area Council of the
Boy Scouts of America, Inc.
Tallahassee Bar Association, Inc.
Thomasville Community Resource Center
Twin Oaks Juvenile Development, Inc.

GOVERNMENT

Baker County

City of Carrabelle, Florida
City of Fernandina Beach, Florida
City of Lynn Haven, Florida
City of Midway, Florida
City of Monticello, Florida
City of St. Marks, Florida
Northwest Florida Water Management District
Suwannee Valley Transit Authority
Town of Greensboro, Florida
Town of Havana, Florida

Union County

Volusia County

Wakulla County

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

KEVIN WARREN, CPA - DIRECTOR

GOVERNMENT

Baker County

City of Carrabelle
City of Midway
City of Palm Coast
City of Midway
City of St. Marks

Florida Department of Juvenile Justice
Leon County Educational Facilities Authority
Seacoast Utility Authority
Suwannee Valley Transit Authority
Town of Greensboro, Florida
Town of Havana, Florida

Union County

Volusia County

Wakulla County

Wakulla County School Board

NONPROFIT

Ability 1st

Big Bend Community Based Care, Inc.
Bond Community Health Center, Inc.
Boys & Girls Club of the Big Bend, Inc.
Capital Area Healthy State Coalition, Inc.
Capital City YMCA

Capital City Youth Services, Inc.
Capital Medical Society Foundation
CareerSource Capital Region
CareerSource Chipola
CareerSource Escarosa
CareerSource Gulf Coast

Center for Independent Living, Inc.
Disability Rights, Florida
DISC Village, Inc.
The Family C.A.F.E., Inc.

Florida Association of the American Institute of Architects, Inc.
Government Accountability Institute
The Henry & Rilla White Youth Foundation, Inc.
Human Service Associates, Inc.
Lee Conlee House

Legal Aid Foundation of the Tallahassee Bar Association
Miracle Hill Nursing & Rehabilitation
Neighborhood Medical Center, Inc.
Positive Direction Youth Center, Inc.
Refuge House, Inc.
Safety Shelter of St. Johns County, Inc.

Suwannee River Area Council of the Boy Scouts of America, Inc.
Tallahassee Bar Association
Twin Oaks Juvenile Development, Inc.
WJCT, Inc.
WJCT Foundation, Inc.

HIGHER EDUCATION

Florida A&M University Department of Athletics
Florida State University Department of Athletics
Florida State University International Programs, Inc.
Florida State University Magnet Research
and Development, Inc.
Florida State University Florida Medical Practice Plan, Inc.
Florida State University Research Foundation
University of West Florida Department of Athletics
WFSU/WFSG - TV (Florida State University)
WFSU/WFSQ/WFSW - FM (Florida State University)
WGCU - FM & TV (Florida Gulf Coast University)
WUCF - TV (University of Central Florida)
WUOT - FM (University of Tennessee)
WUWF - FM (University of West Florida)

CHARTER SCHOOLS

Byrneville Elementary School, Inc.
Citrus MYcroSchool of Integrated Academics and Technologies,
Inc.
Madison Creative Arts Academy, Inc.
MYCROSchool Gainesville
MYCROSchool Jacksonville
MYCROSchool Pinellas
New Road To Learning, Inc.
North Central Florida Public Charter School
Pensacola Beach Elementary School, Inc.
School for Accelerated Learning &
Technologies, Inc.
School for Integrated Academics and Technologies
(SIATech) - Gainesville
School for Integrated Academics and Technologies
(SIATech) - Jacksonville
School for Integrated Academics and Technologies
(SIATech) - Miami-Dade
School of Arts and Sciences, Inc.
The Seaside School, Inc.
Wakulla's Charter School of The Arts, Science
and Technology, Inc.

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

BRENDAN MCKITRICK, CPA, CISA - IT AUDIT DIRECTOR

COUNTIES

Baker
Gilchrist
Levy
Union
Volusia

MUNICIPALITIES

Cape Canaveral
Chiefland
Crescent City
Cross City
DeLand
Ft. Lauderdale
Green Cove Springs
Hampton
High Springs
Inglis
Interlachen
Lake City
Lakeland
Lynn Haven
Ormond Beach
Palm Coast
Port Orange
St. Pete Beach
Starke
Tampa
Titusville
Welaka
Yankeetown

OTHER GOVERNMENTAL ORGANIZATIONS

Big Bend Water Authority
Southwest Florida Water Management District
St. Johns River Water Management District

HIGHER EDUCATION

AutoNation Cure Bowl
California State University - Dominguez Hills
California State University - Sacramento
Department of Athletics
East Carolina University Department of Athletics
Florida Atlantic University Department of Athletics
Florida International University (FIU) Department of Athletics
FIU Foundation
Foundation for Florida Gateway College
Gator Boosters, Inc.
Georgia Tech Athletics Association
Jacksonville University
Northern Illinois University Department of Athletics
San Jose State University Athletics
UCF Convocation Corporation
UCF Finance Corporation
UCF Stadium Corporation
University Athletic Association, Inc. (University of Florida)
University of Central Florida Athletics Association, Inc.
University of Florida College of Pharmacy Faculty
Practice Association, Inc.
University of New Hampshire Intercollegiate Athletics
University of North Carolina Wilmington
Department of Athletics
University of North Dakota Athletics Department
University of North Florida Intercollegiate Athletics
University of Notre Dame Department of Athletics
University of South Florida Department of Athletics
University of South Florida SunDome, Inc.
West Virginia Intercollegiate Athletics

NONPROFITS

CPAmerica, Inc.
North Florida Botanical Society
Park of the Palms, Inc.
Suwannee Valley Community Coordinated Child Care
Transitional Living of North Central Florida

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

CAITLAN WALKER, CPA - DIRECTOR

COUNTIES

Levy
Union
Volusia

MUNICIPALITIES

Avon Park
Bunnell
Cape Canaveral
DeLand
Edgewater
Lake Helen
Lynn Haven
New Smyrna Beach
Ormond Beach
Port Orange
St. Augustine Beach
Titusville

OTHER ENTITIES

The Arc of Volusia, Inc.
Blue Jay Academy of South Daytona, Inc.
Bridge Harbor Community Development District
Child and Family Connections, Inc.
Clay County Utility Authority
College Arms Towers, Inc.
Community Legal Services of Mid-Florida, Inc.
Daytona Beach Area Association of Realtors
DeEtte Holden Cummer Museum Foundation, Inc.
Early Learning Coalition of
Flagler and Volusia Counties, Inc.
Economic Development Commission of
Florida's Space Coast

Embry-Riddle Aeronautical University
Florida Governmental Utility Authority
Florida PACE Funding Agency
Friends of Families Foundation, Inc.
Halifax Area Advertising Authority
Head Start of Child Development and Family Services, Inc.
The House Next Door, Inc.
Housing Finance Authority of Volusia County
Hugh Ash Manor, Inc.
Indian River Lagoon Council
Legal Advocacy Center of Central Florida, Inc.
North Florida Broadband Authority
Northwest Florida Water Management District
Pinellas Opportunity Council, Inc.
Rural Health Care, Inc. Pension Plan
Southeast Volusia Advertising Authority
Southeast Volusia Habitat for Humanity, Inc.
Southwest Florida Water Management District
Space Coast Area Transit
Space Coast Transportation Planning Organization
SMA Healthcare, Inc.
SMA Foundation
St. Johns River Water Management District
Southwest Florida Water Management District
Volusia County Fair Association, Inc.
Volusia/Flagler County Coalition for the Homeless, Inc.
Volusia/Flagler Young Men's Christian Association, Inc.
West Volusia Advertising Authority
Windward Behavioral Care, Inc.
WJCT, Inc. Retirement Plan

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

WAYNE DURRETT, CPA - MANAGER

COUNTIES

Baker
Union
Wakulla

MUNICIPALITIES

Carrabelle
Chattahoochee
Grand Ridge
Greenville
Greensboro
Havana
Lynn Haven
Mexico Beach
Monticello
St. Marks

OTHER GOVERNMENTAL ORGANIZATIONS

Capital Region Transportation Planning Agency
Florida Board of Bar Examiners
Northwest Florida Water Management District

HIGHER EDUCATION

Florida State University Department of Athletics
Florida State University Research Foundation
Florida State University International Programs, Inc.
Florida State University Magnet Research and
Development, Inc.
University of West Florida Department of Athletics
WFSU/WFSQ - TV & FM (Florida State University)
WUWF - FM (University of West Florida)

ASSOCIATIONS

American Planning Association Florida Chapter
Florida Association of the American Institute of Architects
Florida Recreation and Park Association

NONPROFIT

Another Way, Inc.
Big Brothers Big Sisters of the Big Bend, Inc.
Byrneville Elementary School
CareerSource Escarosa
DISC Village, Inc.
Florida Alliance for Assistive Services and Technology, Inc.
Girl Scouts of the Florida Panhandle
Neighborhood Medical Center, Inc.
Pensacola Beach Elementary School
School of Arts and Sciences, Inc.
Suwannee River Area Council Boy Scouts of America
Thomasville Community Resource Center
Twin Oaks Juvenile Development
Turn About, Inc.
Wakulla's Charter School of the Arts Science

Section 3: Experience

INDIVIDUAL TEAM MEMBER FINANCIAL AUDIT EXPERIENCE

CHRISTINE WALKER, CPA - SENIOR ACCOUNTANT

COUNTIES

Baker
St. Johns (internal audit assistance)
Volusia

MUNICIPALITIES

Cape Canaveral
Daytona Beach Shores
DeLand
Edgewater
Hilliard
New Smyrna Beach
Ormond Beach
Palm Coast
Port Orange
Titusville

Welaka

OTHER ENTITIES

The Chiles Academy, Inc.
Cypress Head Golf Club
Daytona Beach Area Association of Realtors, Inc.
Daytona Beach Racing & Recreational Facilities District
Florida Governmental Utility Authority
Halifax Area Advertising Authority
The House Next Door, Inc.
Rural Healthcare, Inc. Pension Plan
Seacoast Utility Authority
SMA Healthcare, Inc.
SMA Foundation
SMA Healthcare 403(b) Plan
UCF Athletic Association, Inc. 403(b) Plan
WORC, Inc.
Volusia Council of Governments
Volusia Transportation Planning Organization
WJCT, Inc. Retirement Plan

Section 3: Experience

CURRENT GOVERNMENT AUDIT CLIENTS

The following list documents our governmental experience in the state of Florida within the last five years.

TYPE OF ENTITY	NAME OF ENTITY	YEARS SERVED	DESCRIPTION OF SERVICES
County	Baker	4	Financial audit, single audit, utilities audit
County	Gilchrist	2	Financial audit, single audit
County	Levy	2	Financial audit, single audit, utilities audit
County	Union	7	Financial audit, CAFR, single audit
County	Volusia	18	Financial audit, CAFR, single audit, utilities audit
County	Wakulla	1	Financial audit, single audit, utilities audit
Municipality	Astatula	4	Financial audit, FEMA audit
Municipality	Bunnell	6	Financial audit, single audit, utilities audit
Municipality	Cape Canaveral	10	Financial audit, CAFR, single audit, utilities audit
Municipality	Carrabelle	11	Financial audit, single audit, utilities audit
Municipality	Chattahoochee	4	Financial audit, utilities audit, electric audit
Municipality	Chiefland	5	Financial audit, utilities audit
Municipality	Crescent City	2	Financial audit, utilities audit
Municipality	Cross City	2	Financial audit, utilities audit
Municipality	DeLand	6	Financial audit, CAFR, single audit, utilities audit, FEMA audit
Municipality	Edgewater	11	Financial audit, CAFR, single audit, utilities audit, FEMA audit
Municipality	Grand Ridge	11	Financial audit, single audit, utilities audit, electric audit
Municipality	Green Cove Springs	3	Financial audit, single audit, utilities audit, electric audit
Municipality	Greenville	11	Financial audit, single audit, utilities audit
Municipality	Hampton	3	Financial audit, utilities audit
Municipality	Havana	11	Financial audit, single audit, utilities audit, electric audit
Municipality	High Springs	11	Financial audit, single audit, utilities audit
Municipality	Inglis	3	Financial audit, utilities audit

Profile of the Proposer

CURRENT GOVERNMENT CLIENTS

TYPE OF ENTITY	NAME OF ENTITY	YEARS SERVED	DESCRIPTION OF SERVICES
Municipality	Interlachen	11	Financial audit, utilities audit
Municipality	Lake City	2	Financial audit, single audit, utilities audit
Municipality	Lake Helen	5	CFO services
Municipality	Lynn Haven	1	Financial audit, single audit, utilities audit, FEMA audit
Municipality	Malabar	3	Financial audit
Municipality	Melbourne Beach	4	Financial audit
Municipality	Mexico Beach	1	Financial audit, single audit, utilities audit
Municipality	Monticello	4	Financial audit, single audit, utilities audit
Municipality	New Smyrna Beach	5	Financial audit, CAFR, single audit, utilities audit
Municipality	Ormond Beach	11	Financial audit, CAFR, single audit, utilities audit, FEMA audit
Municipality	Palm Coast	11	Financial audit, CAFR, single audit, utilities audit
Municipality	Port Orange	8	Financial audit, CAFR, single audit, utilities audit, FEMA audit
Municipality	South Daytona	1	Financial audit, CAFR, single audit, utilities audit, FEMA audit
Municipality	St. Augustine Beach	2	Financial audit, single audit
Municipality	St. Pete Beach	4	Financial audit, CAFR, single audit, utilities audit
Municipality	Starke	1	Financial audit, single audit, utilities audit, electric audit
Municipality	St. Marks	11	Financial audit, single audit, utilities audit
Municipality	Titusville	3	Financial audit, CAFR, single audit, utilities audit
Municipality	Welaka	10	Financial audit, utilities audit
Special District	Alligator Point Water Resources District	11	Financial audit, utilities audit
Special District	Big Bend Water Authority	2	Financial audit, utilities audit
Special District	Capital Regional Transportation Planning Agency	1	Financial audit, single audit
Special District	Clay County Development Authority	3	Financial audit

Profile of the Proposer

CURRENT GOVERNMENT CLIENTS

TYPE OF ENTITY	NAME OF ENTITY	YEARS SERVED	DESCRIPTION OF SERVICES
Special District	Clay County Utility Authority	7	Financial audit, single audit, utilities audit
Special District	CLB/BM Port Orange West Community Development District	1	Financial audit
Special District	Cypress Head Golf Club (City of Port Orange)	9	Financial audit
Special District	Florida Governmental Utility Authority	10	Financial audit, CAFR, single audit
Special District	Gainesville Community Redevelopment Agency	5	Agreed-upon procedure/ consulting
Special District	Daytona Beach Racing & Recreational Facilities District	8	Financial audit
Special District	Halifax Area Advertising Authority	11	Financial audit
Special District	Indian River Lagoon (IRL) Council	4	Financial audit
Special District	Northeast Florida Regional Council	2	Financial audit, single audit
Special District	Northwest Florida Water Management District	5	Financial audit, single audit
Special District	One Daytona Community Development District	1	Financial audit
Special District	PBR Community Development District	1	Financial audit
Special District	River to Sea Transportation Planning Organization	10	IT consulting
Special District	Southeast Volusia Area Advertising Authority	11	Financial audit
Special District	Southeast Volusia Hospital District	1	Financial audit
Special District	Southwest Florida Water Management District	3	Financial audit, CAFR, single audit
Special District	Space Coast Transportation Planning Organization	4	Financial audit, single audit
Special District	St. Johns River Water Management District	9	Financial audit, CAFR, single audit
Special District	Suwannee River Economic Council	11	Financial audit, single audit
Special District	SWI Community Development District	1	Financial audit
Special District	West Volusia Advertising Authority	11	Financial audit
Special District	West Volusia Hospital Authority	5	Financial audit

Section 3: Experience

CURRENT AND HISTORICAL GOVERNMENT EXPERIENCE

Our firm has audited over 100 governmental entities (local and state), giving us in-depth knowledge of your needs and requirements. A complete list of our municipal and county government experience is as follows:

COUNTIES

Baker
Flagler
Gilchrist
Hamilton
Levy
Union
Volusia
Wakulla

Crescent City
Cross City
Crystal River
Daytona Beach
Daytona Beach Shores
DeLand
Edgewater
Fernandina Beach
Flagler Beach
Golden Beach
Grand Ridge
Green Cove Springs
Greensboro
Greenville
Hampton
Havana
High Springs
Hilliard
Inglis
Interlachen
Lake City
Lake Helen
Lynn Haven

Malabar
Marco Island
Melbourne (special project)
Melbourne Beach
Midway
Monticello
Newberry
New Smyrna Beach
Orange Park
Ormond Beach
Palm Coast
Port Orange
Quincy
St. Augustine Beach
St. Marks
St. Pete Beach
Starke
Titusville
Welaka
Williston
Winter Park
Yankeetown

MUNICIPALITIES

Altha
Astatula
Atlantic Beach
Avon Park
Bristol
Bunnell
Callahan
Cape Canaveral
Carrabelle
Casselberry (special project)
Chattahoochee
Chiefland



Section 3: Experience

CURRENT AND HISTORICAL GOVERNMENT EXPERIENCE

SINGLE AUDITS

James Moore has extensive experience preparing single audits for government organizations in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

We have performed single audits for the following governmental clients (current and former).

- Baker County
- Capital Region Transportation Planning Agency
- City of Avon Park
- City of Bristol
- City of Bunnell
- City of Carrabelle
- City of Cape Canaveral
- City of Crystal River
- City of Daytona Beach
- City of Daytona Beach Shores
- City of DeLand
- City of Edgewater
- City of Flagler Beach
- City of Green Cove Springs
- City of High Springs
- City of Lake City
- City of Lynn Haven
- City of Monticello
- City of New Smyrna Beach
- City of Ormond Beach
- City of Palm Coast
- City of Port Orange
- City of St. Augustine Beach
- City of St. Marks
- City of St. Pete Beach
- City of Titusville
- City of Williston
- City of Winter Park
- Clay County Utility Authority
- Flagler County
- Florida Governmental Utility Authority
- Gilchrist County
- Hamilton County
- Levy County
- North Florida Broadband Authority
- Northeast Florida Regional Council
- Northwest Florida Water Management District
- Putnam-Clay-Flagler EOC, Inc.
- Space Coast Transportation Planning Organization
- St. Johns River Water Management District
- Southwest Florida Water Management District
- Suwannee River Water Management District
- Suwannee Valley Transit Authority
- Town of Altha
- Town of Grand Ridge
- Town of Greensboro
- Town of Greenville
- Town of Havana
- Town of Interlachen
- Town of Orange Park
- Union County
- Volusia County
- River to Sea Transportation Planning Organization
- Wakulla County
- Wakulla County School Board

Section 3: Experience

CURRENT AND HISTORICAL GOVERNMENT EXPERIENCE

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING (CAFR)

James Moore has extensive experience in assistance with preparation of comprehensive annual financial reports and auditing governmental and nonprofit entities in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

Two members of your engagement team, Zach Chalifour and James Halleran, currently serve on the GFOA's CAFR Review Committee. This committee reviews CAFRs of governmental entities in order to determine whether a CAFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

Our government clients (current and former) served by this office that have participated in the Certificate of Achievement for Excellence in Financial Reporting Program are as follows:

- City of Avon Park
- City of Cape Canaveral
- City of Daytona Beach
- City of Daytona Beach Shores
- City of DeLand
- City of Edgewater
- City of New Smyrna Beach
- City of Ormond Beach
- City of Palm Coast
- City of Port Orange
- City of St. Pete Beach
- City of Titusville
- City of Winter Park
- County of Volusia
- Union County
- Florida Governmental Utility Authority
- Seacoast Utility Authority
- St. Johns River Water Management District
- Southwest Florida Water Management District

Section 3: Experience

CURRENT AND HISTORICAL GOVERNMENT EXPERIENCE

SPECIAL ENGAGEMENTS

As governments are a cornerstone of our firm's practice, James Moore strives to be more than simply a government auditor. We are continually focused on learning the business of government. It is not just about booking a transaction, but more about finding the solutions to tough problems. In addition to accounting and auditing, we also offer agreed-upon procedures, decision validation services, Lean Six Sigma consulting, and technology solutions consulting.

City of Cape Canaveral, Florida

City of Casselberry, Florida

City of Edgewater, Florida

City of Flagler Beach, Florida

City of Gainesville, Florida

City of Jacksonville, Florida

City of Lake Helen, Florida

City of Newberry, Florida

City of Ormond Beach, Florida

City of Palm Coast, Florida

City of Port Orange, Florida

City of Marco Island, Florida

City of Melbourne, Florida

City of Williston, Florida

Columbia County, Florida Sheriff's Office

Flagler County Tax Collector

Florida Government Utility Authority

Halifax Area Advertising Authority

Nassau County Clerk of the Court

Okaloosa County, Florida

Southeast Volusia Advertising Authority

St. Johns County Clerk of the Court - Inspector General

Town of Melbourne Beach, Florida

Volusia County, Florida

Volusia Transportation Planning Organization

CITY OF FLAGLER BEACH, FLORIDA

Technology Solutions Consulting:

James Moore's Technology Solutions Consulting Team provides support for the City of Flagler Beach's servers, workstations and infrastructure. The City has nine sites connected back to a central location with either broadband or fiber. They have a main firewall appliance, three physical servers, twelve virtual servers running on Microsoft Windows Hyper-V. The City also runs Microsoft Exchange 2010 on premise.

CITY OF ORMOND BEACH, FLORIDA

Lean Six Sigma Consulting:

James Moore's Lean Six Government Solutions Team applied Lean methodologies to the City's construction contract change orders and HR performance review processes. Through this process, the City was able to improve efficiency by reducing turnaround times, standardizing processes, eliminating unnecessary paperwork and redundant procedures, and defining expectations.

Section 3: Experience

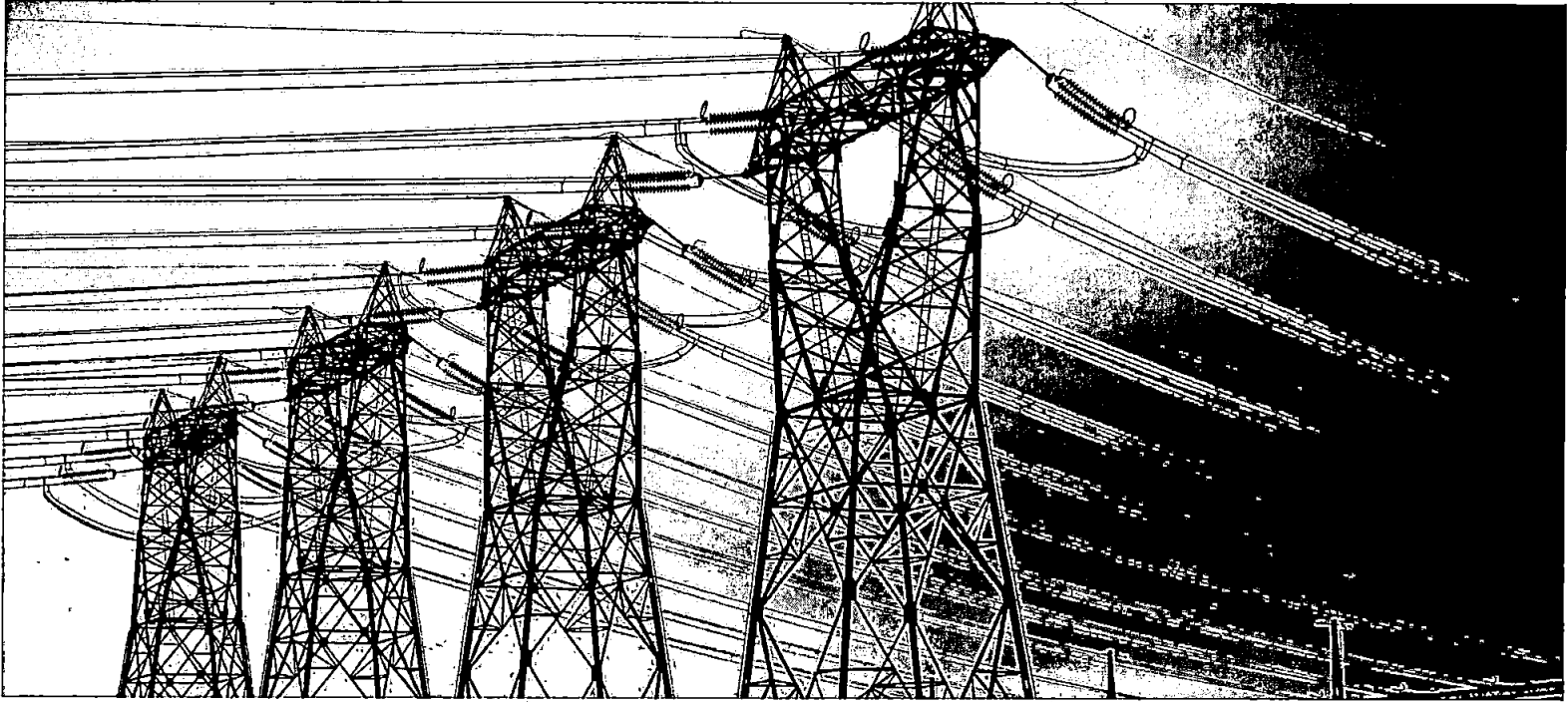
SINGLE AUDIT CLIENTS - GOVERNMENTAL ONLY (LAST FIVE YEARS)

SINGLE AUDIT CLIENTS	NUMBER OF AUDITS
Baker County	4
Capital Region Transportation Planning Agency	1
City of Bunnell	2
City of Cape Canaveral	4
City of Carrabelle	2
City of DeLand	5
City of Edgewater	5
City of Flagler Beach	1
City of Green Cove Springs	3
City of Lake City	3
City of Lynn Haven	1
City of Mexico Beach	1
City of New Smyrna Beach	2
City of Ormond Beach	5
City of Palm Coast	5
City of Port Orange	4
City of South Daytona	2
City of Titusville	4
Clay County Utility Authority	2
County Of Volusia	5
Florida Governmental Utility Authority	3
Gilchrist County	2
Levy County	2
Northeast Florida Regional Council	3
Northwest Florida Water Management District	3
Southwest Florida Water Management District	4
Space Coast Transportation Planning Organization	5
St Johns River Water Management District	4
Town of Grand Ridge Florida	1
Town of Greenville Florida	2
Town of Havana	2
Town of Yankeetown	1
Union County	5
Volusia/Flagler County Coalition for the Homeless Inc	2
Wakulla County	1
GRAND TOTAL	101



Section 3: Experience

WATER/WASTE WATER OR OTHER UTILITY ACCOUNTING (LAST FIVE YEARS)



Alligator Point Water Resources District
 Big Bend Water Authority
 Clay County Utility Authority
 City of Cape Canaveral
 City of Carrabelle
 City of Chattahoochee
 City of Chiefland
 City of DeLand
 City of Edgewater
 City of Green Cove Springs
 City of Hampton
 City of High Springs
 City of Lynn Haven
 City of Mexico Beach
 City of Monticello
 City of New Smyrna Beach
 City of Ormond Beach
 City of Palm Coast

City of Port Orange
 City of St. Marks
 City of St. Pete Beach
 City of Starke
 City of Titusville
 Florida Governmental Utility Authority
 Levy County
 Town of Cross City
 Town of Grand Ridge
 Town of Greensboro
 Town of Greenville
 Town of Havana
 Town of Inglis
 Town of Interlachen
 Town of Welaka
 Town of Yankeetown
 Wakulla County
 Volusia County

Section 3: Experience

REFERENCES

We are pleased to provide you with client references served who best match the requirements and needs of your organization. We invite you to contact these entities regarding our dedication to our client service, our professionalism, and our knowledge and experience.

Volusia County, Florida

Ryan Ossowski, Chief Financial Officer
123 W. Indiana Avenue
DeLand, Florida 32720
Phone: 386-943-7054
Email: rossowski@volusia.org
Scope of Work: Financial/compliance audit, single audit, CAFR

Baker County, Florida

Stacie D. Harvey, Clerk of Courts
55 N. 3rd Street
Macclenny, FL 32063
Phone: 904-259-6293
Email: stacie.harvey@bakercountyfl.org
Scope of Work: Financial/compliance audit, single audit

Union County, Florida

Kellie Rhoades, Clerk of the Court
21 NE 1st Street
Lake Butler, Florida 32054
Phone: 386-496-0027
Email: connellk@unionclerk.com
Scope of Work: Financial/compliance audit, single audit, CAFR

Levy County, Florida

Danny Shipp, Clerk of Courts & Comptroller
355 South Court Street
Bronson, Florida 32621
Phone: 352-486-5266
Email: levyclerk@levyclerk.com
Scope of Work: Financial/compliance audit, single audit

Gilchrist County, Florida

Todd Newton, Clerk of the Court & County Comptroller
112 S. Main Street
Trenton, Florida 32693
Phone: 352-463-3170
Email: tnewon@gilchrist.fl.us
Scope of Work: Financial/compliance audit, single audit

St. Johns County Clerk of the Court

Brandon Patty, Clerk of the Circuit Court & Comptroller
4010 Lewis Speedway
St. Augustine, Florida 32084
Phone: 904-819-3600
Email: bpatty@stjohnsclerk.com
Scope of Work: Internal audit assistance

Nassau County Clerk of the Court

John Crawford, Clerk of the Circuit Court & Comptroller
76347 Veterans Way
Yulee, Florida 32097
Phone: 904-548-4600
Email: jcrawford@nassauclerk.com
Scope of Work: TDT audit assistance and consulting

Flagler County Tax Collector

Suzanne Johnston, Tax Collector
PO Box 846
Bunnell, Florida 32110
Phone: 386-313-4160
Email: taxcollector@flaglertax.com
Scope of Work: TDT audits

Section 3: Experience

PEER REVIEW OVERVIEW

Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

Peer Review

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. We have participated in the peer review process since its initial year—long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

- Method of assigning personnel to engagements
- Hiring of qualified employees
- Supervision of staff personnel
- Independence policies & consultation policies (internal and external) on technical matters
- Continuing professional development and training
- Advancement and promotion of personnel
- Acceptance and continuance of clientele
- Inspection reviews of quality control policies & procedures

James Moore has successfully completed 14 triennial peer reviews with no letters of comment or deficiencies ever reported. Our fourteenth peer review report, dated April 11, 2018, can be found on the following page.

You will note that our peer review notes a "pass" rating, which is the best rating awarded. This peer review included a review of nonprofit and governmental engagements. In the peer review process, the peer review team evaluates and tests compliance with the firm's system of quality control. Significant instances of noncompliance normally result in a qualified report. We are strong advocates of the peer review process and self-regulation within the profession. In addition, James Moore conducts peer reviews of other firms throughout the country.

Although receiving a "pass" rating on our peer reviews are a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports. *

Federal or State Desk Reviews, Field Reviews & Disciplinary Actions

The firm has had no reports or records of substandard work. There have been no federal or state desk reviews or field reviews of its audits. There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

Section 3: Experience

PEER REVIEW REPORT (PG. 1 OF 2)

HADDOX
REID
EUBANK
BETTS PLLC

CPAs & Advisors

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

April 11, 2018

To the Members
James Moore & Co., P.L.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

One Jackson Place, Suite 500 ■ P.O. Drawer 22507 ■ Jackson, MS 39225-2507 ■ Ph: 601-948-2924 ■ Fx: 601-960-9154 ■ www.HaddoxReid.com



Section 3: Experience

PEER REVIEW REPORT (PG. 2 OF 2)

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans and an examination of a service organization (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Haddock Reid Embank Betta PLLC

Section 3: Experience

GOVERNMENT SERVICES TEAM

Government entities are a cornerstone of our firm's practice. So our Government Services Team is entrenched in your industry, because understanding the issues you face is the key to helping you overcome them. These team members work primarily with government clients and maintain memberships in and contacts with prominent industry organizations.

James Moore has provided auditing services for over 100 local governments and related organizations. As a result of this experience, we thoroughly understand the workings of entities like yours and can perform your audit efficiently and thoroughly - resulting in a cost effective yet thorough engagement. However, we're more than just a government auditor; we assist with all of the complexities associated with financial reporting and daily challenges. In addition to independent auditing services, solutions we provide include:

- Federal & State Compliance Solutions
- Financial Condition Assessments
- Budget Development/Evaluation
- Internal Control Analyses
- Elected Official Orientation
- Comprehensive Annual Financial Reports
- New Standard Implementation Assistance
- Forensic Auditing
- Decision Validation
- Finance Director Solutions

- Revenue Enhancement Audits
- Needs Assessments - Financial & IT
- Rate Studies
- Audit Readiness
- Actuarial Report Interpretations
- Risk Management Assistance
- Lean Six Sigma
- Fund Balance Planning & Management
- Agreed-Upon Procedures
- Comfort letters in connection with debt securities

James Moore is a member in good standing of the following governmental accounting committees and associations:

- AICPA Governmental Audit Quality Center
- FICPA State and Local Government Section
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Florida League of Cities
- Alachua County League of Cities
- Northeast Florida League of Cities

- Northwest Florida League of Cities
- Volusia/Flagler League of Cities
- Space Coast League of Cities
- Big Bend Chapter of the FGFOA
- North Central Chapter of the FGFOA
- Volusia/Flagler Chapter of the FGFOA
- Space Coast Chapter of the FGFOA

Government Services Team members regularly make presentations to these groups on topics such as internal controls, financial reporting and the benefits of Lean Six Sigma (process improvement). Some are also Comprehensive Annual Financial Report (CAFR) reviewers for the GFOA or are otherwise specifically trained on CAFR review and development.

Section 4: Proposed Pricing

Providing a high level of value for the fees you pay is integral to our basic engagement philosophy. However, choosing an audit firm should always be made primarily on the basis of qualifications, capabilities and commitment. We spare no effort to find common ground for providing a high level of services at a reasonable cost.

Based on our commitment to you and our dedication to the government industry, our all-inclusive, discounted fees to provide the audit services noted in your Request for Proposal are noted below.

2020 ANNUAL AUDIT
\$205,000

Our fees are inclusive of administrative, travel, and all other expenses. We calculate our fees by estimating a budget that includes all aspects of the engagement, including planning, fieldwork, quality control, and required meetings. James Moore does not bill our clients separately for our administrative expenses; therefore, they are included in the fees proposed above.

Billing Practices For Additional Professional Services

We anticipate that your personnel will contact us routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication with our clients, we consider these routine consultations to be included in the scope of the fees proposed above. Additionally, these fees are inclusive of periodic meetings with your management conducted outside the time encompassed by the proposed audit schedule.

If, during the course of these meetings or other discussion with your personnel, a larger project is identified for which you would like to engage James Moore's services, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Hourly rates for these services are listed below, depending on the level of service required.

POSITION	HOURS	HOURLY RATES	TOTAL
Partner	250	\$225	\$56,250
Director/Manager	330	\$165	\$54,450
Senior Accountant	570	\$135	\$76,950
Associate/Staff Accountant	670	\$100	\$67,000
IT Specialist	20	\$200	\$4,000
Administrative	10	\$75	\$750
Subtotals	1,850	--	\$259,400
(Discount)			(\$54,400)
TOTAL			\$205,000

Section 5: Work Plan

DESCRIPTION OF THE AUDIT TEAM & SCHEDULE OF EVENTS

DESCRIPTION OF THE AUDIT TEAM

All accountants assigned to your engagement are licensed to practice as certified public accountants in the state of Florida. Every team member has extensive experience serving governmental entities and at least 24 hours of governmental accounting and audit-related CPE.

Zach Chalifour, CPA, and James Halleran, CPA, Co-Partners, will have complete and final responsibility for the engagement, from planning to presentation of the financial statements. They are also responsible for ensuring the highest quality of client service and technical competence.

Mark Payne, CPA, Quality Control Review Partner, will perform the second partner review of all audits. He will also be available to the entire audit team for all aspects of the engagement.

Kevin Warren, CPA, Director - Constitutional Officers, will oversee and coordinate the audits involving the County's Constitutional Officers, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports.

Caitlan Walker, CPA, Director - Board of County Commissioners, will oversee and coordinate the audit involving the Board of County Commissioners, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports.

Brendan McKittrick, CPA, CISA, IT Audit Director, will perform IT assessments, risk assessments, IT general controls, and other technology-related services. He will also participate in and help manage all aspects of the audit, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports.

Wayne Durrett, CPA, Manager, will manage the audits involving the County's Constitutional Officers. He will also be responsible for the federal and state single audit testing over the County's compliance with grant rules and regulations in accordance with the Uniform Grant Guidance and the Florida Single Audit Act.

Christine Walker, CPA, Senior Accountant, will manage the audit for the Board of County Commissioners. She will also be responsible for the federal and state single audit testing over the County's compliance with grant rules and regulations in accordance with the Uniform Grant Guidance and the Florida Single Audit Act.

TENTATIVE SCHEDULE FOR PERFORMING KEY ASPECTS OF THE AUDIT

As we understand timeliness is critical in the performance of the audit, all reports will be delivered on a schedule agreed upon you and James Moore. A proposed timeline follows:

AUDIT PHASE	DATE
Entrance conference with Finance Director	ASAP after contract executed
Entrance conferences with Constitutional Officers	Early February 2021
Preliminary phase	February 2021
Fieldwork	March-April 2021
Completion of Constitutional Officer audit reports	April 30, 2021
Draft of BOCC audit report	May 15, 2021
Exit conferences with BOCC management	Late May 2021
Final reports issued	May 31, 2021

Section 5: Work Plan

JAMES MOORE GOLD - OUR APPROACH TO COLLABORATION AND SERVICE DELIVERY

At James Moore, you'll see our commitment to outstanding service in every aspect of our work. It's in the big things, like delivering accurate financial statements. It's in the little things, like returning your phone call right away. And with James Moore Gold, our time-tested consistent approach to service, we can ensure quality across the board.



Communication - We return emails and voicemails within 24 hours. If the question can't be answered in 3 emails, we pick up the phone. You'll have a dedicated team member as the main point of contact, we'll also ensure you meet each member of the team in person.



Planning - Our engagements begin with a smooth transition plan that educates our team, applies fresh perspective, and mitigates incorrect assumptions. At the end of this phase we move ahead with a deep understanding of your past, present, and future operations.



Implementation - *Lean Six Sigma* is a core component of how we work, including our audit and tax process. This approach improves service and timeliness by eliminating waste from our processes, ultimately resulting in a more meaningful and impactful engagement that takes less time, without jeopardizing quality.



Technology - James Moore leverages technology to the fullest extent. From the industry-leading technical software (CCH ProSystem Fx and CCH Axcess), to video conferencing and file transfer tools used to manage communications, we maintain enterprise level technology comparable to national firms.



Security - To defend against data breaches and cyber attacks, data security and protection is a top priority. In fact, James Moore & Co. is a Microsoft Certified Gold Partner, a designation that requires our IT consulting division to carry the highest level of certifications, and one that makes us among the top 10% of IT providers in the world.



Continuous Feedback - We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how *you're* doing, how *we're* doing, and what we can do to serve you even better.

Technical Expertise and Personal Service - The Best of Both Worlds

We're much more than just an accounting firm; we're part of a business legacy that's been around for over 50 years. So we focus on the entire picture of the County – addressing your overall organization goals as well as your audit and accounting matters. With James Moore, you get a stellar combination of client service, technical knowledge and world-class business expertise from a local service provider.

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...

100% of our government clients are likely to recommend James Moore to their friends and colleagues.

This is according to our Net Promoter Score (NPS) - a leading indicator of customer experience and business growth recognized around the world. A score of 100 is a pretty big number as it is; when it comes to a company's NPS, it's world class. And given the accounting industry average of 19, we'd say that puts us in pretty good (and rare!) company.

Virtual Options

High quality service isn't tied to location anymore. With advances in workflow tracking, communications software and file-sharing technologies—and our firm's policy of embracing these advances—we've performed virtual (or partially virtual) engagements for years.

In fact, every James Moore assurance engagement is run using software that automates documents and workflow. Our Client Portal provides a centralized, secure location to upload, download, and store important documents. And through virtual communications technology, we can answer questions and have face-to-face conversations with you no matter where we are. So if part of your engagement needs to be done virtually, you won't experience any gap in service.

Section 5: Work Plan

OVERVIEW OF SOFTWARE, TECHNOLOGY, AND DATA ANALYTICS

James Moore employs the use of CCH ProSystem Fx Engagement, a fully integrated, paperless audit and accounting software that enables audit firms to increase efficiency by automating workpaper preparation, management and workflow. We also employ paperless document storage for our tax return preparation processes.

The greatest efficiency in the use of ProSystem Fx Engagement is its capability to import and export client balances, data, and files from accounting software, Microsoft Word and Excel, as well as Adobe PDF software. Our experience is that the use of paperless technology contributes to the overall productivity and efficiency from the audit client's point of view.

We also use IDEA Data Analysis Software for various audit tests. This software enables us to download data directly from your accounting system, test 100% of selected transactions in certain instances, and apply Benford's Law (a statistical approach which highlights unusual transactions) and numerous other audit tests. We use this software to test cash disbursements, receivables, payroll, and journal entry transactions.

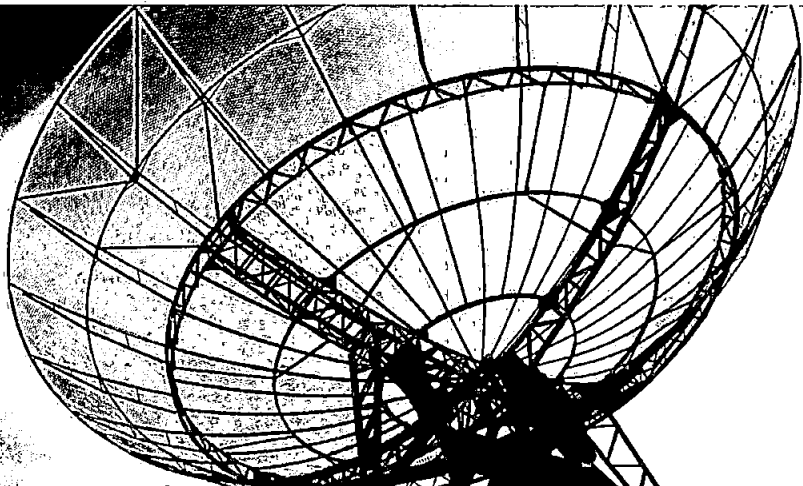
We anticipate using the technology to the maximum extent possible in conducting our audits. We will request all schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your accounting system. This information provides for ease of reviewing, sorting, and sampling that has proven to save time for your staff when reports do not have to be derived manually or printed in bulk.

During your audit engagement our hardware and software information systems consultant professionals will be involved, helping our team to fully understand your hardware, software, and network environment. The importance of understanding your technological environment cannot be stressed enough. In addition to being required under Generally Accepted Auditing Standards, this knowledge allows us to fully consider the security and key controls of your technological environment, and the integrity of data to design the best and most efficient manner in which to audit individual transactions and account balances overall.

Communication

The engagement team has the capability to communicate via Skype for Business instant messaging software. This software allows users to chat either through typing or face-to-face video conferencing. It also allows users to share applications or screens, thereby allowing those who are reviewing materials to see a "live" screen. Having these communication tools in place helps to supervise the engagement team and address the engagement team's needs in a timely manner.

In addition, our firm created a Client Portal in response to our clients' requests that we have a centralized, secure, location to upload and download documents. Several clients also requested this location be used to store electronic copies of documents they need the most (e.g., tax returns, financial statements, etc.). The firm's Client Portal is an extension of a secure method we have used throughout the past few years to send emails and sensitive documents (Sharefile).

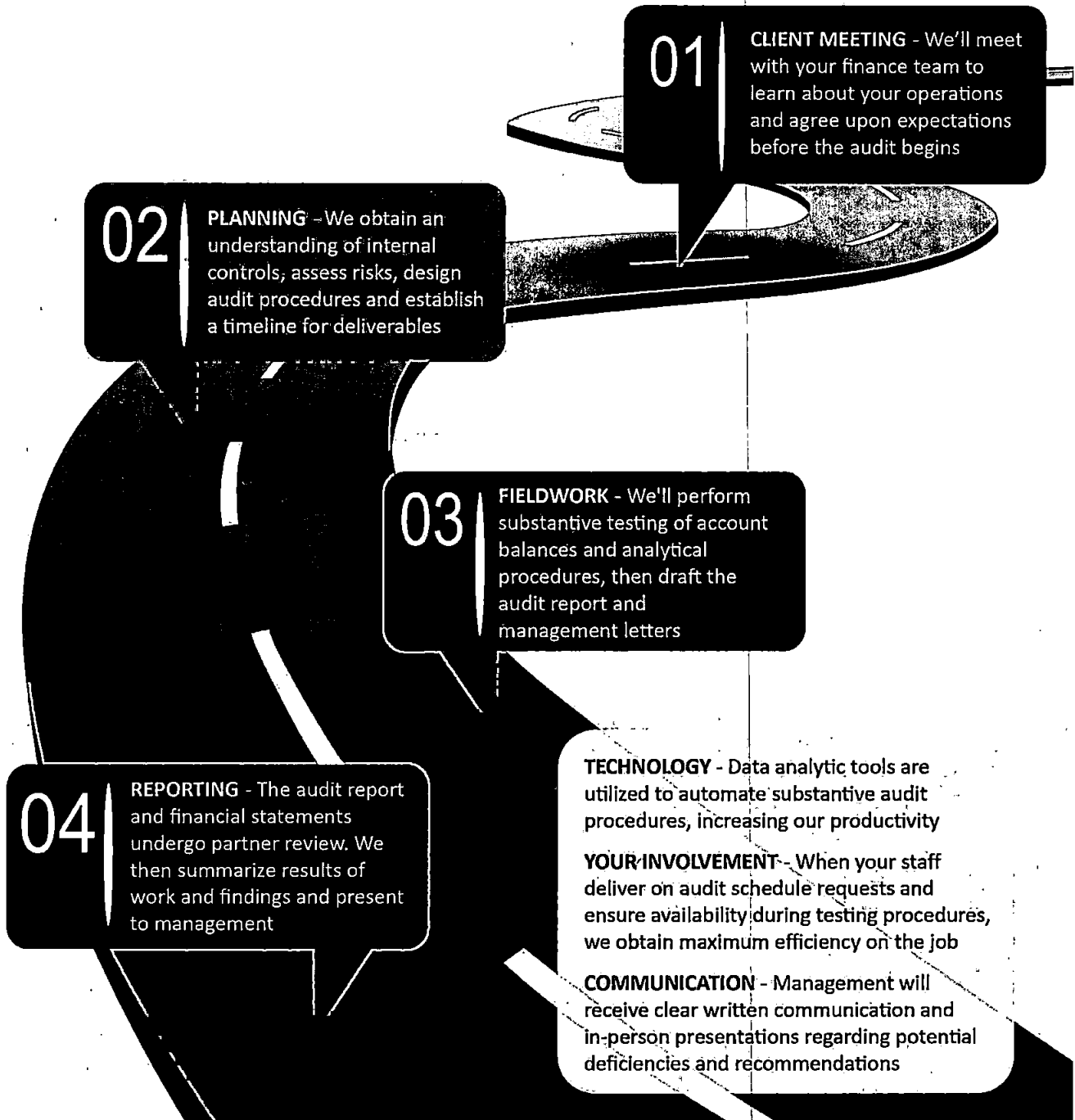


Section 5: Work Plan

SPECIFIC AUDIT APPROACH

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and are also designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

We summarize each phase as follows. A complete description of our approach is included in *Section 6: Administrative Information*.



Section 5: Work Plan

AUDIT APPROACH - CLERK OF THE COURT & COMPTROLLER

Our approach to the Clerk audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

PLANNING

- Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- Fraud inquiries and finalization of Testing Plan

FIELDWORK

- Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- Compliance testing
 - Proper utilization of restricted resources/resources held on behalf of others
 - Compliance testing over Sections 28.35, 28.36, 61.181, *Florida Statutes*

COMPLETION AND REPORTING

- Finalization of audit reports
- Exit conference with Clerk and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the "why" behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

CLERK REFERENCES

Baker County

Stacie Harvey
stacie.harvey@bakercountyfl.org
904-259-8113

Gilchrist County

Todd Newton
tnewton@gilchrist.fl.us
352-463-3170

Union County

Kellie Rhoades
connellk@unionclerk.com
386-496-3711

CLERK AUDIT SCHEDULE

A proposed schedule for the audit follows based on the accelerated timeframe necessary to complete the FY2020 audit. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

Early February (as soon as contract is finalized) - Entrance conference

Late February - Internal control testing

Early March - Fieldwork/testing of year-end balances

By March 31 - Completion of fieldwork

By April 15 - Draft of audit reports

By April 30 - Exit conference with Clerk and staff/finalization of reports

Section 5: Work Plan

AUDIT APPROACH - PROPERTY APPRAISER

Our approach to the Property Appraiser audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

PLANNING

- Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- Fraud inquiries and finalization of Testing Plan

FIELDWORK

- Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity

COMPLETION AND REPORTING

- Finalization of audit reports
- Exit conference with Property Appraiser and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the "why" behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

PROPERTY APPRAISER REFERENCES

Baker County

Tim Sweat
904-259-3191

Gilchrist County

Damon Leggett
dleggett@gilchrist.fl.us
352-463-3190

Levy County

Oz Barker
ozbarker@levypa.com
352-486-5222

PROPERTY APPRAISER AUDIT SCHEDULE

A proposed schedule for the audit follows based on the accelerated timeframe necessary to complete the FY2020 audit. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

Early February (as soon as contract is finalized) - Entrance conference
Late February - Internal control testing
Early March - Fieldwork/testing of year-end balances
By March 31 - Completion of fieldwork
By April 15 - Draft of audit reports
By April 30 - Exit conference with Property Appraiser and staff/finalization of reports

Section 5: Work Plan

AUDIT APPROACH - SHERIFF

Our approach to the Sheriff audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

PLANNING

- Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- Fraud inquiries and finalization of Testing Plan

FIELDWORK

- Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- Compliance testing
 - Proper utilization of restricted resources/resources held on behalf of others

COMPLETION AND REPORTING

- Finalization of audit reports
- Exit conference with Sheriff and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the "why" behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

SHERIFF REFERENCES

Baker County
Scotty Rhoden
srhoden@bakerso.com
904-259-2231

Gilchrist County
Bobby Schultz
bschultz@gcso.us
352-463-3410

Union County
Brad Whitehead
sheriff@unionsheriff.us
386-496-2501

SHERIFF AUDIT SCHEDULE

A proposed schedule for the audit follows based on the accelerated timeframe necessary to complete the FY2020 audit. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

Early February (as soon as contract is finalized) - Entrance conference

Late February - Internal control testing

Early March - Fieldwork/testing of year-end balances

By March 31 - Completion of fieldwork

By April 15 - Draft of audit reports

By April 30 - Exit conference with Sheriff and staff/finalization of reports

Section 5: Work Plan

AUDIT APPROACH - SUPERVISOR OF ELECTIONS

Our approach to the Supervisor of Elections audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

PLANNING

- Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- Fraud inquiries and finalization of Testing Plan

FIELDWORK

- Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- Compliance testing
 - Identification of any grants for potential compliance testing

COMPLETION AND REPORTING

- Finalization of audit reports
- Exit conference with Supervisor of Elections and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the "why" behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

SUPERVISOR OF ELECTIONS REFERENCES

Gilchrist County
Connie Sanchez
elections@gilchrist.fl.us
352-463-3194

Levy County
Tammy Jones
tammy@votelevy.com
352-486-5163

Union County
Debbie Osborne
debbie.osborne@unionflvotes.com
386-496-2236

SUPERVISOR OF ELECTIONS AUDIT SCHEDULE

A proposed schedule for the audit follows based on the accelerated timeframe necessary to complete the FY2020 audit. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

Early February (as soon as contract is finalized) - Entrance conference

Late February - Internal control testing

Early March - Fieldwork/testing of year-end balances

By March 31 - Completion of fieldwork

By April 15 - Draft of audit reports

By April 30 - Exit conference with Supervisor of Elections and staff/finalization of reports

Section 5: Work Plan

AUDIT APPROACH - TAX COLLECTOR

Our approach to the Tax Collector audit will follow the same overall gold standard and principles of our standard approach to service delivery—communication, planning, technology, and more.

Audit Approach & Testing Highlights

PLANNING

- Internal control walkthroughs (cash disbursements, payroll, cash receipts) and testing
- Fraud inquiries and finalization of Testing Plan

FIELDWORK

- Testing of cash (bank statements and reconciliations) and other significant balance sheet accounts/accruals
- Revenue testing
 - Confirmation of material revenues
 - Added emphasis on internally-generated revenue
- Payroll expense testing
 - Statutory salary analysis
 - Salary analysis and analytics for employees
- Nonpayroll expense testing
 - Travel expense analysis
 - Vendor analysis for unusual activity
- Fiduciary fund testing
 - Proper handling of tax and other collections on behalf of other jurisdictions

COMPLETION AND REPORTING

- Finalization of audit reports
- Exit conference with Tax Collector and key staff to discuss audit reports. This includes a detailed assessment of any comments and recommendations to ensure you understand the "why" behind them. We also welcome the opportunity to brainstorm ideas with you as to how to remediate any comments.

TAX COLLECTOR REFERENCES

Baker County

Amy Dugger
amy.dugger@bakercountyfl.org
904-259-2321

Gilchrist County

Michael McElroy
mmcelroy@gilchrist.fl.us
352-463-3178

Union County

Lisa Johnson
lisabj65@uncountytc.com
386-496-3331

TAX COLLECTOR AUDIT SCHEDULE

A proposed schedule for the audit follows based on the accelerated timeframe necessary to complete the FY2020 audit. We welcome any feedback to this timeframe and are fully able to adjust to meet your needs.

Early February (as soon as contract is finalized) - Entrance conference

Late February - Internal control testing

Early March - Fieldwork/testing of year-end balances

By March 31 - Completion of fieldwork

By April 15 - Draft of audit reports

By April 30 - Exit conference with Tax Collector and staff/finalization of reports

Section 5: Work Plan

INFORMATION REQUIRED FROM THE COUNTY

During the preliminary phase of the audit, we anticipate requiring the assistance of your staff members for document gathering tasks. After the preliminary phase, their services will be requested on an as-needed basis for providing explanations, and typing requested confirmations. If a request requires a staff member extended time to complete, it will first be presented to the individual's supervisor for approval.

ANTICIPATED GOVERNMENTAL AUDITING AND ACCOUNTING CHANGES (GASB AND OTHER STANDARDS)

The release of new Governmental Accounting Standards Board (GASB) accounting standards has the potential for a significant impact on your financial statements.

Upon the release of a new GASB statement, the potential impact to your financial statements is analyzed and discussed with appropriate management personnel. We will work with your management and accounting personnel to ensure that all applicable new standards are implemented in the financial statements in a timely manner, to include assistance with the drafting of new or updated disclosures. We also release articles, email notifications, and whitepapers on these standards whenever needed to ensure that government entities have the most up-to-date information available on these important developments.

We consider GASB standard assistance to be part of our role as auditors and trusted business advisors.

Here are the most relevant and/or recent GASB statements issued, along with implementation dates and descriptions. While neither of these major standards is required to be implemented for the fiscal year ended September 30, 2020, we are fully capable of and prepared to assist the County through the implementation of these standards in future years if we are re-engaged by the County.

Statement No. 84 - Fiduciary Activities (Effective for County fiscal year ending September 30, 2021) This statement provides updated guidance for the accounting treatment of fiduciary activities. Most notably, it expands the reporting requirement for custodial funds (currently called agency funds) to require an additional statement of changes in fiduciary net position. This will have a significant impact on the financial reporting and audit requirements for the tax collector, clerk, and sheriff audits. We are already developing plans to help ease this transition, which we would plan to review in more detail as part of our exit conferences at the completion of this year's audit.

Statement No. 87 - Leases (Effective for County fiscal year ending September 30, 2022) Released in June of 2018, this statement provides guidance for lease contracts for assets like vehicles, buildings and heavy equipment. (It does not apply to donated assets and leases of intangibles like patents and software licenses.) Specific guidelines are given for governments in both lessee and lessor roles, as well as specific aspects of the arrangement to report.

Section 6: Administrative Information

CONFLICT OF INTEREST FORM

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

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

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

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

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

Please check the appropriate statement:

I hereby attest that the undersigned Respondent has no actual or potential conflict of interest due to any other clients, contracts, or property interests for completing work on the above referenced project.

The undersigned Respondent, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts or property interests for completing work on the above referenced project.

Legal Name of Respondent: James Moore & Co., P.L.

Authorized Representative(s):


Signature

Zach Chalifour, CPA and Partner
Print Name/Title

Signature

Print Name/Title

Section 6: Administrative Information
AFFIDAVIT

AFFIDAVIT

RESPONDENT MUST EXECUTE AND ATTACH THIS AFFIDAVIT TO SUBMITTED PROPOSAL.

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

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

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

STATE OF Florida
COUNTY OF Alachua

Before me, the undersigned authority, personally appeared who, being duly sworn, deposes and says he is Partner
(Title) of James Moore & Co., P.L. (Firm), the Respondent submitting the attached proposal for the services required under Misc. No: 21-58; FY 2020 Auditing Services.

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

James Moore & Co., P.L.
(Respondent Full Legal Name)

Zach Chalifour
Signature of Authorized Representative (Zach Chalifour)

CPA and Partner
(Title)

STATE OF FL
COUNTY OF Alachua

Subscribed and sworn to before me this 20 day of January, 2021, by Zach Chalifour who personally appeared before me at the time of notarization, and who is personally known to me or who has produced _____ as identification.

[Signature]
Notary Public Signature

My commission expires: 3/18/23



Section 6: Administrative Information
AFFIDAVIT OF SOLVENCY

AFFIDAVIT OF SOLVENCY

STATE OF Florida
COUNTY OF Alachua

James Moore &
PERTAINING TO THE SOLVENCY OF Co., P.L. (Respondent) being of lawful age and being duly sworn I, Zach Chalifour (Name), as CPA and Partner (Title) (ex.CEO, officer, president, duly authorized representative, etc.) hereby certify under penalty of perjury that:

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

The undersigned has executed this Affidavit of Solvency, in his/her capacity as a duly authorized representative of the Respondent, and not individually, as of this 20 day of January, 2021.

[Signature]
Signature of Affiant

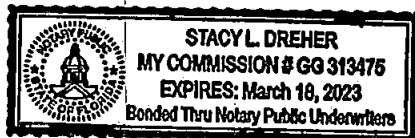
STATE OF FL COUNTY OF Alachua

Subscribed and sworn to before me on this 20 day of January, 2021, by Zach Chalifour (Name of Affiant) who personally appeared before me at the time of notarization, and who is personally known to me or who has produced _____ as identification.

[Signature]
Signature Notary Public

My commission expires: 8/18/23

Stamp:



Section 6: Administrative Information

INSURANCE COVERAGE SUMMARY

James Moore maintains insurance coverage for workers' compensation, general commercial liability, and professional liability. Listed below are the descriptions of insurance coverage maintained by James Moore. Copies of the declaration pages from current policies can be found on the following pages.

James Moore Workers' Compensation Insurance:

Producer - McGriff-Williams

Policy Date is from 10/31/2020 through 10/31/2021

Coverage amounts:

Bodily Injury by Accident: \$500,000 each accident

Bodily Injury by Disease: \$500,000 each employee

Bodily Injury by Disease: \$500,000 policy limit

James Moore General Commercial Liability Insurance:

Producer - McGriff-Williams Insurance

Policy Date is from 10/31/2020 through 10/31/2021

Coverage amounts:

Each Occurrence: \$1,000,000

Aggregate: \$2,000,000

NOTE: This policy also includes Automobile Liability

Combined Single Limit: \$1,000,000

NOTE: This policy also includes Excess/Umbrella Liability:

Each Occurrence: \$4,000,000

Aggregate \$4,000,000

James Moore Professional Liability Insurance:

Producer - M.P. Caplice Insurance Group, LLC

Policy Date is from 7/5/2020 through 7/5/2021

Coverage amounts:

Each Occurrence: \$5,000,000

Annual Aggregate: \$5,000,000

James Moore Automobile Liability Insurance:

Producer - McGriff-Williams Insurance

Policy Date is from 10/31/2020 through 10/31/2021

Coverage amounts:

Each Occurrence: \$1,000,000

Section 6: Administrative Information

CERTIFICATE OF PROOF OF LIABILITY INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/19/2021

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: Depositors Insurance	42587
INSURED James Moore & Co. P.L., Inc. 5931 NW 1st Place Gainesville FL 32607		INSURER B: Allied Property and Casualty	42579
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 1869989063 **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 2,500 GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC OTHER:	Y		ACBPBOD3066898989	10/31/2020	10/31/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 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 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NONOWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/>			ACBPBOD3066898989	10/31/2020	10/31/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ACPCAP3066898989	10/31/2020	10/31/2021	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ \$
A	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	N/A	ACPWCD3066898989	10/31/2020	10/31/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Certificate Holder is listed as an additional insured for all lines except workers compensation and professional. 30 Day notice of cancellation applies

CERTIFICATE HOLDER St. Johns County, a political subdivision of the State of Florida 500 San Sebastian View St. Augustine FL 32084	CANCELLATION 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
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ACORD 25 (2016/03)

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Section 6: Administrative Information

ENDORSEMENT FOR INSURANCE COVERAGE

BUSINESSOWNERS
PB 60 03 04 11

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – MUNICIPALITIES OR PUBLIC AGENCY – INSURED PROVIDING PROFESSIONAL SERVICES

This endorsement modifies insurance provided under the following:

PREMIER BUSINESSOWNERS LIABILITY COVERAGE FORM

The following is added to Section II. WHO IS AN INSURED:

The municipality and/or public agency designated in the Schedule of this endorsement is also an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf in connection with your operations, other than the rendering of or the failure to render

professional services, advice of instruction, subject to the following additional exclusion:

This insurance, including any duty we have to defend "suits", does not apply to "bodily injury", "property damage" or "personal and advertising injury" that arises out of, in whole or in part, or is a result of, in whole or in part, the active or primary negligence of the municipality and/or public agency designated in the Schedule of this endorsement, whether or not such negligence has been assumed by you in a contract or agreement.

All terms and conditions of this policy apply unless modified by this endorsement.

SCHEDULE

Municipality and/or Public Agency:

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

Section 6: Administrative Information

PROOF OF ADDITIONAL INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/13/2020

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 Affinity Insurance Services 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	CONTACT NAME: PHONE: (A/C No. Ext): E-MAIL: ADDRESS:	FAX (A/C No):
INSURER(S) AFFORDING COVERAGE		NAIC#
INSURED James Moore & Co., P.L. 5931 NW 1st Place Gainesville, FL 32607		INSURER A: Continental Casualty Company 20443 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** **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.

INBR LTR	TYPE OF INSURANCE	ADD'L SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/POP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	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 N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		APL 625772965	07/05/2020	07/05/2021	Per claim \$5,000,000 Annual aggregate \$5,000,000

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

CERTIFICATE HOLDER James Moore & Co., P.L. 5931 NW 1st Place Gainesville, FL 32607	CANCELLATION 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
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Section 6: Administrative Information

EXPANDED DESCRIPTION OF AUDIT APPROACH

UNDERSTANDING OF THE SCOPE OF SERVICES TO BE PERFORMED

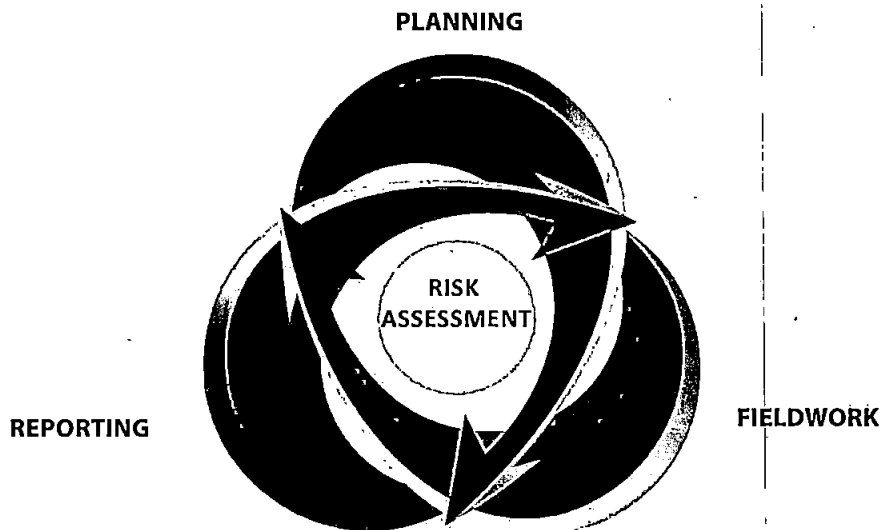
We understand the work to be performed, including an examination of financial statements, a financial audit as defined in FS 11.45, and a compliance audit required by the Federal Uniform Grant Guidance and Rules of the Auditor General.

LEAN CULTURE

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best service possible. We have implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

1. Does this provide value to our client?
2. Does this provide value to James Moore?
3. Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning. For the purposes of this proposal, we summarized our audit process into three distinct phases: (1) Planning; (2) Fieldwork; (3) Reporting. A brief description of each phase is included on the following pages.



AUDIT APPROACH & PROCESS

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and are also designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant Federal and State grant expenditures are anticipated to continue at your organization, your audit is also subject to OMB Uniform Grant Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*, as well as the Florida Single Audit Act.

Section 6: Administrative Information

EXPANDED DESCRIPTION OF AUDIT APPROACH

PLANNING

Continuance Considerations: Occurs 4-6 months before year-end. We consider items such as:

- Feedback received from previous audit exit conferences with management
- Meeting with management to discuss any significant or unusual activities that have occurred during the year or that are expected to occur within the year.

Pre-planning Conversations: Occurs 1-3 months before year-end. We inquire about items such as:

- Changes to intended services desired from our firm or the intended use of the financial statements
- Changes in management or other key staffing areas
- Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors. All relevant conversations are shared with key engagement team members in a timely manner so that the entire team remains updated.

Formal Planning and Interim Procedures: Occurs near year-end. Procedures include:

- Establish preliminary planning materiality
- Develop detailed audit plan, to include:
 - Assessment of risk at the financial statement account balance level
 - Plan tests of controls, tests of compliance and substantive procedures
 - Communicate audit plan with all members of engagement team
- Perform initial data extraction analysis of key accounts and transaction classes
- Meet with the Office of the Inspector General to gain an understanding of the results of work internal audit has performed over the organization
- Perform tests of controls and compliance
- Evaluate results of testing and, if necessary, modify the audit plan.

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:

1. Financial reporting
2. Operations
3. Compliance with laws and regulations

Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- The five interrelated components of internal control: (1) control environment, (2) risk assessment, (3) information and communication systems, (4) control activities, and (5) monitoring;
- The entity's selection and application of accounting policies; and
- The entity's use of information technology (IT).

Section 6: Administrative Information

EXPANDED DESCRIPTION OF AUDIT APPROACH

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- For significant classes of transactions: An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- For material accounts: An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- For significant or fraud risks: An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

1. Obtain an understanding of the processes and flow of information through the transaction cycle.
2. Determine what can go wrong within the transaction cycle.
3. Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure that the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

During the Planning Phase the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure that fieldwork objectives and deadlines are met.

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EXPANDED DESCRIPTION OF AUDIT APPROACH

The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Manager or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.

Please note: All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.

FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Manager and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- Perform substantive testing of account balances
- Perform analytical procedures
- Draft the audit report and management letters

REPORTING

- Final review of the audit report and financial statements by Lead Partner
- Final review by Quality Control Review Partner
- Summarize results of work and findings
- Obtain management representations
- Engagement reporting to management and those charged with governance
- Exit conference with management to obtain feedback on the audit

Since we communicate regularly throughout the audit process there will be no surprises when we issue our reports. The reports we issue will include:

- Our report on the financial statements
- Our report on internal control over financial reporting and on compliance and other matters
- If applicable, our report on compliance for each major federal program and state project and on internal control over compliance.
- Our communication with those charged with governance
- Our management letter required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as foster meaningful communication between you and us.

Section 6: Administrative Information

EXPANDED DESCRIPTION OF AUDIT APPROACH

Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

Extent of Computer Software

We anticipate using your technology to the maximum extent possible in conducting our audits. To the extent possible we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information provides for ease of reviewing, sorting and sampling and saves time for your staff when reports do not have to be derived manually or printed in bulk.

Our firm employs the use of ProFx Engagement Software, which means we are nearly paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

Type & Extent of Analytical Procedures

Analytical procedures are an additional integral part of our typical audit plan. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

Determining Laws & Regulations Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

Drawing Audit Samples

While some compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.



Request for Proposal St. Johns County, Florida
Misc. No: 21-58; FY 2020 Auditing Services

St. Johns County is soliciting proposals from qualified, independent Certified Public Accountants to complete an audit of the County's financial statements for Fiscal Year 2020, from October 1, 2019 through September 30, 2020.¹ The Finance department goal is to complete and publish the CAFR by June 15, 2021. The audit shall be performed in accordance with:

- a) **Auditing Standards:** Generally accepted in the United States, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards, and the U.S. Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, and the Florida Department of Financial Services State Projects Compliance Supplement;
- b) **Financial Audits:** as defined in Section 11.45(1)(c), Florida Statutes, Rules of the Auditor General, and regulations of the Florida Department of Banking and Finance;
- c) **Annual Financial Report Requirements:** for political subdivisions, as defined by Section 218.39, Florida Statutes and Rules of the Auditor General, Chapter 10.550 (Local Governmental Entity Audits).

Auditing Services

The awarded CPA firm shall be responsible for performing any and all required services associated with completing the FY 2020 Financial Audit, which shall include, but may not be limited to:

- a) The audit engagement shall consist of the following:
 - i. Annual Financial Statement of Audit of the general-purpose financial statements and individual fund financial statements for the Comprehensive Annual Financial Report (CAFR)
 - ii. Federal Single Audit Act Audit
 - iii. Florida Single Audit Act Audit
- b) Expressing an opinion on the fair representation of its Government-wide and Fund Financial Statements and Schedules, which are prepared for inclusion in the County Comprehensive Annual Financial Report (CAFR), in conformity with accounting principles generally accepted in the United States for the Board and County Agencies as defined in Section 11.45(1)(b), Florida Statutes. The CPA firm is not required to audit the Management Discussion and Analysis (MD&A) or the supporting schedules contained in the comprehensive annual financial report. However, the CPA firm shall provide an "in-relation-to" report on these supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements and the combining and individual fund financial statements and schedules. The CPA firm is not required to audit the statistical section of the report.
- c) Issuing audit reports as required by Section 11.45, Florida Statutes, and 10.550 Rules of the Auditor General following the completion of the audit of the fiscal year's financial statements. Any other attestations as may be required by Florida Statutes shall also be issued. This includes, but shall not be limited to the following:
 - i. St. Johns County Comprehensive Annual Financial Report
 - ii. Constitutional Officer Reports
 1. Clerk of the Circuit Court
 2. Sheriff
 3. Property Appraiser
 4. Tax Collector
 5. Supervisor of Elections

¹ Due to a recent and existing conflict of interest, this solicitation shall be for a 1-year engagement in order to meet statutory filing requirements associated with Fiscal Year 2020 financial statements. For additional information, see St. Johns County Court Case No. CA20-1331.

- iii. Compliance with Section 218.415, F.S. Attestation
 - iv. Housing Finance Authority Report
 - v. Industrial Development Authority Report
 - vi. Federal and State Single Audit Reports (including U.S. Census Bureau Form SF-SAC)
 - vii. Additional Court Costs Attestation
 - viii. Landfill Responsibility Attestation
 - ix. Florida State Department of Financial Services Form DBF-AA-401
 - x. Report for compliance with Sections 365.172(10) and 365.173(2)(d), Florida Statutes
 - xi. Conflict Council Attestation
 - xii. Additional Elements Required by the Rules of the Auditor General for the Clerk of Circuit Court
 - 1. Compliance with Section 28.35 and 28.36, F.S. Attestation
 - 2. Compliance with Section 61.181, F.S. Attestation
- d) Retaining all working papers and reports, at the CPA firm's expense, for a minimum of three (3) years, unless the CPA firm is notified in writing by St. Johns County of the need to extend the retention period. The CPA firm will be required to make working papers available upon request, to the following parties or their designee:
- 1. St. Johns County
 - 2. U.S. General Accounting Office (GAO)
 - 3. Parties designated by the Federal or State Government or by St. Johns County as part of an audit quality review process
- In addition, the CPA firm shall respond to the reasonable inquiries of successor firms and allow successor firm to review working papers of continuing significance.
- e) Attendance, upon request, at any meeting of the Board of County Commissioners or any meeting of staff at which auditing services including the completed audit are to be discussed.
- f) Consultation, upon request, with the Chief Financial Clerk or the Office of Management and Budget Director concerning auditing and related accounting issues that may arise during the term of the contract period.

County Profile:

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

For the purpose of this engagement the financial reporting entity includes the County (the primary government), the five (5) elected Constitutional Officers, and its component units as required by accounting principles generally accepted in the United States. The component units discussed below are included in the County's reporting entity either because of the significance of the operational relationship or the County is financially accountable for the component unit.

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

1. Blended Component Units

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

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

The Property Appraiser, Sheriff and Supervisor of Elections are budget officers funded by the Board. The Clerk and the

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

2. Discretely Presented Component Units

The County currently includes three discretely presented component units.

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

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

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

The County has determined that the following organizations do not meet the criteria for inclusion in this reporting entity: St. Johns County School District, Anastasia Mosquito Control District, St. Augustine Airport Authority, St. Johns River Water Management District.

The Clerk of Courts Finance department prepares the CAFR, in accordance with Florida Statutes. The Finance department goal is to complete and publish the CAFR by June 15, 2021. Presentation to the Board for their acceptance is usually 30 to 45 days after completion.

Further information regarding government structure, government size, fund structure and basis of accounting, financial policies, and description of pension plans, involvement in Federal and State assistance programs can be found in the St. Johns County Comprehensive Annual Financial Report for the year ended September 30, 2019 at the following website: <https://stjohnsclerk.com/clerk-information/financials/county-annual-financial-report/> (under Financial Section, Annual Financial Report).

Designated Point of Contact

Any and all questions or requests for information relating to this request shall be **submitted in writing** via email to Mrs. Jaime Locklear, MPA, CPPO, CPPB, Assistant Director of Purchasing & Contracts, at jlocklear@sjcfl.us.

Proposal Due Date

Due to the circumstances surrounding the timeframe by which required services are to be performed, proposals must be submitted to the Designated Point of Contact, via email, no later than 4:00pm EST on Wednesday, January 20, 2021. Any proposals received after this deadline will be deemed non-responsive and shall not be considered. The County reserves the right to extend/modify the submittal deadline for proposals, and shall provide notification of such extension/modification in writing.

Compliance with St. Johns County Purchasing Procedure Manual

All terms and conditions of the St. Johns County Purchasing Procedure Manual are incorporated into this RFP Document by reference, and are fully binding. Respondents are required to submit their responses to this RFP, and to conduct their activities during this process in accordance with the St. Johns County Purchasing Procedure Manual. The county reserves the right to disqualify, remove from consideration, or debar as appropriate, any vendor that does not comply with the applicable requirements set forth in the St. Johns County Purchasing Procedure Manual.

Minimum Qualifications

Any firm interested in performing the required services must meet and submit documentation to demonstrate the following minimum qualification requirements:

- a) Must be independent and licensed as a Certified Public Account in the State of Florida and must be in good standing with the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), and the Florida Board of Accountancy, a division of the Department of Business and Professional Regulation of the State of Florida throughout the duration of the engagement.
- b) CPA firm's professional must have continued sufficient professional education in accordance with the requirements of the Florida Board of Accountancy.
- c) CPA firm must have no actual or perceived conflict of interest in performing the required services for the County.

Minimum Experience Requirements

Any firm interested in performing the required services must submit documentation to demonstrate at least the following minimum experience requirements:

- a) CPA firm must have been the principal audit firm for at least three (3) governmental entities, as defined in Section 11.45, Florida Statute, which issue Comprehensive Annual Financial Reports ("CAFR") and whose budget equals or exceeds \$500 million, within the last five (5) years, ending December 31, 2019.

Local Preference

Per Section 302.25 of the SJC Purchasing Procedure Manual, the County shall review all submitted proposals to determine whether or not the Respondent is requesting consideration as a Local Business. Staff shall provide the appropriate consideration of local preference to those submitted proposals/submittals, in accordance with SJC Purchasing Policy.

Respondents shall indicate in their proposal whether or not they are submitting for consideration as a local business, and provide the required documentation to demonstrate the following in accordance with SJC Purchasing Procedure Manual Section 302.25.1(d) *Local business* means a Vendor that meets the following criteria:

- i. Must have a physical, brick and mortar place of business located within the geographic boundaries of St. Johns County, with a valid mailing address, in an area zoned for the conduct of such business, from which the Vendor has operated or performed business on a day-to-day basis that is substantially similar to those specified in the solicitation, for a period of at least one (1) calendar year prior to the issuance of a solicitation. Post Office Boxes shall not be considered an acceptable physical address.
- ii. Must have the physical/ mailing address of the above place of business registered with the Florida Department of State as its principal place of business for at least one (1) calendar year prior to the issuance of the solicitation.
- iii. Must have a current and valid Local Business' Tax Receipt issued by the St. Johns County Tax Collector, and must have Local Business Tax Receipts issued by the St. Johns County Tax Collector from at least one (1) calendar year prior to the issuance of a solicitation, unless Vendor is otherwise exempt from the requirement of a Local Business Tax Receipt in St. Johns County.
- iv. For construction services and services, must perform a minimum of fifty percent (50%) of all work specified under a procurement with local business resources. Fifty percent (50%) of all work must equal fifty percent (50%) of the contract price.

Evaluation of Responses

All proposals shall be evaluated by an Evaluation Committee as determined by the County. The evaluation meeting will be held on Thursday, January 21, 2021 and may be attended via Zoom. An invitation to the Zoom meeting may be requested of the Designated Point of Contact.

Proposed Pricing and Local Preference shall be evaluated by SJC Purchasing. Proposed Pricing shall be scored based upon a pro rata distribution of points based upon comparison to the lowest submitted price. Local Preference shall be a pass/fail scoring of zero (0) points if a firm does not meet the qualification requirements of a local business, and ten (10) points if a firm does meet the qualification requirements of a local business.

The County may consider any evidence available regarding financial, technical, and other qualifications and abilities of a Respondent, including past performance (experience) with the County prior to recommending approval of award to the St. Johns County Board of County Commissioners ("Board"). The Board reserves the right to reject any or all proposals, waive minor formalities and irregularities, or award to/negotiate with the firm whose proposal best serves the interest of the County.

In the event a proposal is submitted by a joint venture, the County reserves the right to designate which firm is best suited to perform specific tasks within the required services.

Evaluation Criteria

It is the intension of the County to evaluate and rank the Respondents from highest to lowest utilizing the evaluation criteria set forth below. Total score available per evaluator is one hundred (100) points, as shown below:

<u>Evaluation Criteria</u>	<u>Maximum Points per Evaluator</u>
A. Qualifications	20
B. Experience	20
C. Proposed Price	35
D. Proposed Work Plan	15
E. Local Preference	10

Contract Award

Recommendation shall be made to the Board by County Staff to enter into negotiations with the highest ranked firm with the intention of coming to agreement over terms, conditions and pricing in order to award a Contract for the services described herein. In the event that County Staff determines that the highest ranked firm does not serve the best interest of the County, justification shall be provided and an alternate recommendation made.

The County reserves the right to accept or reject any or all submitted packages, waive minor formalities/irregularities, and to award to the Respondent that best serves the interest of St. Johns County.

Contract Performance

At any point in time during the term of the Contract with the awarded CPA firm, County Staff may review records of performance to ensure that the Consultant is continuing to provide sufficient financial support, personnel and organization necessary to perform the required services as provided herein. The County may place said Contract on probationary status and implement termination procedures if the County determines that a awarded CPA firm no longer possesses the necessary financial support, personnel, and organization to perform the required services as provided herein.

Sub-Consultants

If the Consultant elects to subcontract with any firm, for any portion of the work, the Consultant shall be responsible for all work performed by any subcontract and the awarded CPA firm shall not be relieved of any obligations under the awarded Contract.

Each Respondent shall submit a list of proposed subconsultants or subcontractors to be used if awarded the Contract. Each Respondent must provide a list of any and all proposed subconsultants or subcontractors, what portion of work they are proposed to perform, and attach a copy of any and all licenses and certificates for each subconsultants/subcontractors listed. If no subconsultants or subcontractors are proposed, Respondent shall so state in their proposal.

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

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

The County reserves the right to disqualify any Respondent, proposed subconsultant or subcontractor or material supplier due to previously documented project problems, either with performance or quality.

Any and all subconsultants or subcontractors and other persons and organizations proposed by the Respondent and accepted by the County, must be used for the work for which they are proposed and accepted and shall not be changed except with the written approval of the County.

Insurance Requirements

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

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

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

The Consultant shall maintain throughout the duration of the awarded Contract, Professional Liability or Errors and Omissions Insurance with minimum limits of \$1,000,000, if applicable.

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

The Consultant shall maintain throughout the duration of the awarded Contract, adequate Workers' Compensation Insurance in at least such amounts as are required by the law for all of its employees per Section 440.02, Florida Statutes.

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

Licenses, Permits & Fees

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

Contract Agreement & Term

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

Payment/Invoicing

Consultant shall bill the County no more frequent than monthly for service satisfactorily performed and accepted by the County. Invoices shall reflect all services completed and included on the invoice, along with the associated breakdown of hours and rates of personnel completing the work. In no event shall the County pay more than the total fee stated in the awarded Contract, unless authorized in writing by amendment signed by both parties.

Invoices shall be submitted to the SJC Office of Management and Budget, ATTN: Jesse Dunn, Director at jdunn@sjcfl.us. Payment of invoices shall be in accordance with Section 218.74, Florida Statutes, Local Prompt Payment Act.

Taxes

Project is subject to Federal Excise and Florida Sales Taxes, which must be included in Respondent's proposal.

Governing Laws & Regulations

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

Equal Employment Opportunity

In accordance with Federal, State, and Local law, Respondents shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, or handicap. The Respondent shall be required to comply with all aspects of the Americans with Disabilities Act (ADA) throughout the performance of the required services.

E-Verify

The awarded CPA firm shall utilize the U.S. Department of Homeland Security's E-Verify system to verify employment eligibility of any and all personnel performing any portion of the services required under the awarded Contract. Additionally, the awarded CPA firm shall expressly require any and all subconsultants or subcontractors to utilize the U.S. Department of Homeland Security's E-Verify system to verify employment eligibility of any and all personnel hired to perform any portion of the services required under the awarded Contract.

Termination

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

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

Indemnification

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

In claims against any person or entity indemnified under this paragraph by an employee of the Consultant, a subconsultant or subcontractor, or anyone directly or indirectly employed by them or anyone for whose acts they may be liable, the indemnification obligation under this paragraph shall not be limited by a limitation on amount or type of damages, compensation or benefits payable by or for the Consultant or a subconsultant or subcontractor under Workers' Compensation Acts, disability benefits acts or other employee benefits acts.

Trade Secrets

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

Public Records

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

Use of County Logo

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

Respondent Responsibilities

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

All proposals submitted in response to this request shall become the property of the County upon receipt and will not be returned. In the event of a Contract Award, all documentation produced as part of the Contract will become the exclusive property of St. Johns County.

By submitting a proposal, each Respondent certifies that they have fully read and understands any and all instructions, and has full knowledge of the scope, nature, and quality of work to be performed. All proposals submitted shall be binding for a minimum of sixty (60) consecutive calendar days following the submittal date.

Proposal Format

The proposal format must sufficiently address and include appropriate documentation to demonstrate all required components, and follow the order of sections described below.

The aim of the required format is to simplify the preparation and evaluation of the submitted proposals. All proposals must include the following components:

<u>Section</u>	<u>Topic</u>
1	Cover Letter
2	Qualifications
3	Experience
4	Proposed Pricing
5	Proposed Work Plan
6	Administrative Information

Proposal Components

All of the above components are outlined below for inclusion in the submitted proposal. Proposals shall be submitted, in a single, electronic PDF format, via email to the Designated Point of Contact provided herein.

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

Section 1: Cover Letter

Provide a cover letter, **not exceeding two (2) pages**, which is signed by an officer of the firm who is responsible for committing the firm’s resources (or a representative that has been duly authorized by an officer of the firm). The cover letter must provide the following:

- a) Respondent’s full legal company name, business address, primary contact person and all contact information;
- b) Name and title of individual authorized to commit the firm’s resources and provide clarification on the proposal;
- c) A brief statement of Respondent’s understanding of the required services and qualifications to perform the audit;
- d) A brief company background statement to include, but not limited to, years in business, corporate structure, professional affiliations, and capability of meeting deadlines;
- e) Any such other information as the Respondent deems appropriate;
- f) Status of any disciplinary actions undertaken against the Respondent at a Federal or State level. If such action has been undertaken, the current status of the action must be provided. According to Section 455.225, Florida Statutes, complaints against CPA firms are subject to a probable cause determination prior to a disciplinary action.

Section 2: Qualifications

Provide any and all documentation to fully demonstrate at least the minimum qualifications provided herein for the Respondent and all members of the proposed audit team, and other organizational resources proposed to be used to complete the audit. Information shall include, but is not limited to: education, certification(s), licensure (including license numbers), and awards/recognitions.

If the Respondent is proposing to utilize any subconsultants or subcontractors in the performance of any aspect of the required services, Respondent must include such information in this section, along with appropriate documentation to demonstrate the proposed subconsultant(s) and subcontractor(s) qualifications to perform such work.

Section 3: Experience

Provide any and all documentation to fully demonstrate at least the minimum experience requirements provided herein for the Respondent and all members of the proposed audit team, and other organizational resources proposed to be used to complete the audit. Information shall include, but is not limited to:

- a) Respondent's experience meeting minimum requirements stated on p. 3 herein;
- b) A list of each team member's experience with financial audits, both governmental and private sector;
- c) A list of the Respondent's present governmental audit clients, a description of the types of services performed and the number of years serving each client;
- d) A description of the current and historical experience of the Respondent and any subconsultants or subcontractors proposed to complete the audit;
- e) A list of experience with State and Federal grant programs within the last five (5) calendar years;
- f) A list of experience with water/waste water or other utility accounting within the last five (5) calendar years;
- g) A list of references of at least five (5) entities for which Respondent has performed financial audits (including at least three (3) governmental entities) within the last five (5) calendar years, including all available contact information;
- h) A description of Respondent's participation in an external quality control review program, including a summary of the results of the most recent peer review, including the date of review and whether government audits were part of the review;
- i) A description of Respondent's experience in governmental auditing and comments on any participation in professional associations;

Section 4: Proposed Pricing

Respondent shall submit a pricing proposal for a total fee for completing the FY 2020 Financial Audit, including any and all direct and indirect costs, fees, charges, expenses and any other costs associated with performance of the required services. The pricing proposal shall include a complete breakdown of the total fee reflecting hourly rates, estimated man hours, and total hours for all positions included in completion of the audit.

The hourly rates provided in the breakdown of the total fee shall be used in the event the County should request the awarded CPA firm to render any additional services to either supplement the required services or to perform additional work as a result of the specific recommendations included in any report issued under the awarded Contract. Such additional work shall not be performed without written amendment to the Contract, and approval by both parties.

Out-of-pocket expenses for Respondent or personnel (e.g. travel, lodging, and subsistence) shall be reimbursed at the rates used by the County for its employees. All expense reimbursements shall be charged against the total fee submitted by the Respondent.

Section 5: Work Plan

Respondent shall submit a detailed work plan that addresses the approach and method of how completion of the required auditing services will be accomplished given the timeframe to complete the work. Information in this section should include, but is not limited to:

- a) Description of the audit team, with a breakdown of services to be assigned amongst team members;
- b) Estimated schedule of events to include all components of the audit in order to comply with the County's goal for completing the CAFR;

- c) Approach to collaboration with the relative sections of the County, either in person or virtually to accomplish the necessary work;
- d) Overview of any software to be utilized during the performance of services;
- e) Listing of all information required from the County to assist in the performance of services;
- f) Description of any anticipated governmental auditing and accounting changes to include GASB statements and/or areas of concern, the approach to addressing any issues, and description of actions required.

Section 6: Administrative Information

Respondent shall submit any and all administrative information in this section, including any and all documentation pertaining to qualifying as a local business (if applicable), and all completed attachments included herein.

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

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

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

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

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

Please check the appropriate statement:

I hereby attest that the undersigned Respondent has no actual or potential conflict of interest due to any other clients, contracts, or property interests for completing work on the above referenced project.

The undersigned Respondent, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts or property interests for completing work on the above referenced project.

Legal Name of Respondent: _____

Authorized Representative(s): _____

Signature

Print Name/Title

Signature

Print Name/Title

AFFIDAVIT

RESPONDENT MUST EXECUTE AND ATTACH THIS AFFIDAVIT TO SUBMITTED PROPOSAL.

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

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

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

STATE OF _____
COUNTY OF _____

Before me, the undersigned authority, personally appeared who, being duly sworn, deposes and says he is _____
_____ (Title) of _____ (Firm), the Respondent submitting the attached proposal for the
services required under Misc. No: 21-58; FY 2020 Auditing Services.

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

(Respondent Full Legal Name)

Signature of Authorized Representative

(Title)

STATE OF _____

COUNTY OF _____

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

Notary Public Signature

My commission expires: _____

Stamp:

AFFIDAVIT OF
SOLVENCY

STATE OF _____

COUNTY OF _____

PERTAINING TO THE SOLVENCY OF _____ (Respondent) being of lawful age and being duly sworn I, _____
_____, (Name), as _____ (Title) (*ex. CEO, officer, president, duly authorized representative, etc.*) hereby certify under penalty of perjury that:

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

The undersigned has executed this Affidavit of Solvency, in his/her capacity as a duly authorized representative of the Respondent, and not individually, as of this _____ day of _____, 20__.

Signature of Affiant

STATE OF _____ COUNTY OF _____

Subscribed and sworn to before me on this _____ day of _____, 20____, by _____

(Name of Affiant) who personally appeared before me at the time of notarization, and who is personally known to me or who has produced _____ as identification.

Signature Notary Public

My commission expires: _____

Stamp: