



**School Board of Leon County, Florida
District Term Contract
DTC-23-1004**

External Independent Auditing Services

This Contract is between the School Board of Leon County, a public school district within Leon County, Florida, with offices at 2757 West Pensacola Street, Tallahassee, FL, 32304 (District), and Purvis, Gray and Company, LLP (Contractor) located at 443 East College Avenue, Tallahassee, FL, 32301. The District and Contractor are collectively referred to herein as “Parties,” and individually as a “Party.” All capitalized terms shall have the meaning assigned to them in the Contract unless otherwise defined here.

The Contractor responded to the District’s Request for Proposals, # RFP 503-2023, External Independent Auditing Services. The District has accepted the Contractor’s Proposal and enters into this Contract in accordance with the terms and conditions of RFP #503-2023, External Independent Auditing Services.

Accordingly, and in consideration of the mutual promises contained in the Contract, the Parties agree as follows:

I. Scope of Work

The services and/or commodities to be provided by the Contractor pursuant to this Contract are defined in RFP 503-2023, External Independent Auditing Services, and all Addenda which are referenced and incorporated herein. The Vendor’s proposal is attached as Exhibit B. This Contract serves as a master agreement, with individual purchases being made via purchase orders (POs).

II. Contract Term

This Contract shall begin on July 1, 2023, and end at midnight on June 30, 2029. The Contractor will be engaged to conduct financial and school internal accounts audits for fiscal years ending June 30, 2024, June 30, 2025, June 30, 2027 and June 30, 2028. Also, the Contractor will be engaged to conduct the annual audit of the school internal accounts for the fiscal years ending June 30, 2023, and June 30, 2026.

III. Contract

This Contract, together with the following attached documents (Exhibits), sets forth the entire understanding of the Parties and supersedes all prior agreements, whether written or oral, with respect to such subject matter.

All Exhibits attached to this Contract are incorporated in their entirety and form as part of this Contract. The Contract has the following Exhibits:

- a) Exhibit A: RFP 503-2023, External Independent Auditing Services and all Addenda;
- b) Exhibit B: Contractor’s response to RFP 503-2023, External Independent Auditing Services;
and
- c) Exhibit C: Contractor’s Cost Proposal.

In case of conflict, the documents shall have priority in the order listed:

- a) The District Term Contract;
- b) Exhibit A: RFP 503-2023, External Independent Auditing Services and all Addenda;
- c) Exhibit B: Contractor's response to RFP 503-2023, External Independent Auditing Services;
and
- d) Exhibit C: Contractor's Cost Proposal.

IV. Amendments

No oral modifications to this Contract are acceptable. All modifications to this Contract must be in writing and signed by both Parties, except changes to Section VII., below. Any future amendments of the Contract, which alter the definition of the services, shall define the services in the same format as Exhibit A.

Notwithstanding the order listed in Section IV, amendments issued after Contract execution may expressly change the provisions of the Contract. If an amendment expressly alters the Contract, then the most recent amendment will take precedence.

VI. Contract Notices

Contract notices may be delivered by email to the Contractor's designated contact person as prescribed in Section VII.

VII. Contract Management

The District employee who is primarily responsible for maintaining the Contract Administration file is:

Shelly Kelley, Coordinator
Office of Business Services
Leon County Schools
3397 West Tharpe Street
Tallahassee, FL 32303
Telephone: (850) 488-1206
Email: kelleys2@leonschools.net

The District's Contract Manager is:

Livetra Paul, Director
Internal Auditing
Leon County Schools
727 S. Calhoun St.
Tallahassee, FL 32303
Telephone: (850) 561-8917
Email: paul@leonschools.net

The District may appoint a different Contract Administrator or Manager, which will not require an amendment to the Contract, by sending written notice to the Contractor. Any communication to the District relating to the Contract shall be addressed to the District's Contract Manager, or designee.

The Contractor has assigned the following individual(s) to serve as the designated contact person for this Contract:

Primary Contact:

Ryan M. Tucker, Partner
Purvis, Gray and Company, LLP
443 E. College Ave.
Tallahassee FL 32301
Telephone: (850) 224-7144
Email: ryan@purvisgray.com

All questions and customer service issues concerning this Contract shall be directed to the Contractor's designated contact person(s), above. It will be the designated contact person's responsibility to coordinate with necessary District personnel, as required, to answer questions and resolve issues. The Contractor must provide written notice to the District's Contract Manager, or designee, if a new employee is designated as the contact person for this Contract.

VIII. Termination

A. Termination for Convenience

This Contract may be terminated by the District upon no less than 60 calendar days' written notice, and by the Contractor upon no less than 180 calendar days' notice, without cause, unless a shorter period of time is mutually agreed upon by both Parties. The Board's sole obligation shall be to reimburse the Contractor for those goods or services shipped and accepted by the Board up to the date of termination, and costs incurred by the Contractor for unfinished goods, which are specifically manufactured for the Board and which are not standard products of the Contractor, as of the date of termination. In no event shall the Board be responsible for the loss of anticipated profit. Notice shall be delivered by certified mail (return receipt requested), by another method of delivery whereby an original signature is obtained, or in person with proof of delivery.

B. Termination for Cause

Performance issues will be handled per Section 2.12 of the RFP. In the event the Contractor's performance issues are not remedied or are so egregious as to cause damage to life, safety, or property, the District may terminate the Contract upon 24 hours' written notice to the Contractor. Notice shall be delivered by certified mail (return receipt requested), in-person with proof of delivery, or by another method of delivery whereby an original signature is obtained..

C. Termination for Unauthorized Employment

Violation of the provisions of Section 274A of the Immigration and Nationality Act shall be grounds for unilateral cancellation of this Contract.

D. Termination for Lack of Funds

In the event the funds to finance this Contract become unavailable, the District may terminate the Contract upon no less than 24 hours' notice, in writing, to the Contractor. Notice shall be delivered by certified mail (return receipt requested), in-person with proof of delivery, or by another method of delivery whereby an original signature is obtained. The District shall be the final authority as to the availability of funds.

E. Contract Termination Requirements

If at any time, the Contract is cancelled, terminated, or otherwise expires, and a Contract is subsequently executed with a contractor other than the Contractor or service delivery is provided by the District, the Contractor has the affirmative obligation to assist in the smooth transition of Contract services to the subsequent provider. This includes, but is not limited to, the timely provision of all Contract-related documents, information, and reports, not otherwise protected from disclosure by law to the replacing party.

IX. Assignment

The Contractor shall not sell, assign, or transfer its responsibilities or interests under this Contract to another party without prior written approval of the District's Contract Manager, or designee. The District shall, at all times, be entitled to assign or transfer its rights, duties, and obligations under this Contract to another governmental agency or special district of the State of Florida upon providing written notice to the Contractor.

X. Subcontracts

The Contractor is fully responsible for all work performed under this Contract. The Contractor may, upon receiving written consent from the District's Contract Manager, or designee, enter into written subcontract(s) for performance of certain obligations under this Contract. No subcontract shall relieve the Contractor of any responsibility for the performance of its contractual duties. All payments to subcontractors shall be made by the Contractor.

It is understood and agreed that the District shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Contractor shall be solely liable to the subcontractor for all expenses and liabilities under this Contract. All subcontractors are subject to the same background check requirements as are referenced in Exhibit A.

XI. Price Adjustments

Any price decrease effectuated during the Contract period by reason of market change or special sales offered to other customers shall be passed on to the District. This shall also apply to all in-place equipment on a rent or lease plan. Price increases are not accepted, unless otherwise stated. All prices are firm and shall be held for the duration of the Contract term. The District may, at its sole discretion, review a request from the Contractor for an equitable adjustment in Contract pricing if pricing or supply availability is affected by extreme or unforeseen conditions in the marketplace, outside of the Contractor's control. Requests shall be submitted to the District's Contract Manager along with justification and backup information, as necessary, such as a letter from a manufacturer regarding price increases. The District will consider the request and respond within 30 days. The Contractor shall continue to fill orders at the current Contract pricing until a decision has been made.

XII. Additions/Deletions

During the term of the Contract, the District reserves the right to add or delete the number of commodities or services, when considered to be in its best interest. Pricing shall be comparable to amounts awarded.

XIII. Other Conditions

A. Public Records

The Contractor agrees to (a) keep and maintain public records required by the Board to perform the service; (b) upon request from the Board's custodian of public records, provide the Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Florida Statute; (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract term and following completion of the Contract if the Contractor does not transfer the records to the Board; and (d) upon completion of the Contract, transfer, at no cost to the Board all public records in possession of the Contractor, or keep and maintain public records required by the Board to perform contractual obligations. If the Contractor transfers all public records to the Board upon completion of the Contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public record disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Contract, then the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Board, upon request, in a format that is compatible with its information technology systems. The Board may unilaterally terminate the Contract for refusal by any Contractor to allow public access to all documents, papers, letters, or other material made, or received by the Contractor in conjunction with the Contract unless the records are exempt from Section 24(a) of Art. I of the State Constitution and either Section 119.07(1), F.S. or Section 119.071, F.S. Additionally, the Contractor may be subject to penalties under Section 119.10, F.S.

If the Contractor has questions regarding the application of Chapter 119, Florida Statutes, to the Contractor's duty to provide public records relating to this Contract, contact the custodian of public records at:

**Leon County Schools
ATTN: Julie Jernigan
2757 West Pensacola Street
Tallahassee, Florida 32304
Telephone: (850) 487-7177
Email: jerniganj@leonschools.net**

B. Disputes

Any dispute concerning performance of the terms of this Contract shall be resolved informally by the Contract Managers. Any dispute that cannot be resolved informally shall be reduced to writing and delivered to the District's Divisional Director of Business Services or designee. The District's Divisional Director of Business Services, or designee, shall decide the dispute, reduce the decision to writing, and deliver a copy to the Parties, the Contract Managers and the District's Contract Administrator.

C. Notices

All notices required or permitted by this Contract shall be given in writing and by hand-delivery or email to the respective Parties. All notices by hand-delivery shall be deemed received on the date of delivery and all notices by email shall be deemed received when they are transmitted and not returned as undelivered or undeliverable. Both Parties may change their contact information and Contract Manager by written notice given to the other Party as provided above.

D. Insurance

The Contractor agrees to provide adequate insurance coverage on a comprehensive basis and to hold such insurance at all times during the existence of this Contract. The Contractor accepts full responsibility for identifying and determining the type(s) and extent of insurance necessary to provide reasonable financial protection for the Contractor and the District under this Contract. At a minimum this coverage shall include general liability coverage no less than \$1 million per occurrence and \$2 million in aggregate. Upon the execution of this Contract, the Contractor shall furnish the District's Contract Manager, or designee, written verification of such insurance coverage. Such coverage may be provided by a self-insurance program established and operating under the laws of the State of Florida. The District reserves the right to require additional insurance where appropriate.

If the Contractor is a state agency or subdivision as defined in Section 768.28, F.S., the Contractor shall furnish the District, upon request, written verification of liability protection in accordance with Section 768.28, F.S. Nothing herein shall be construed to extend any Party's liability beyond that provided in Section 768.28., F.S.

E. Employee Status

This Contract does not create an employee/employer relationship between the Parties. It is the intent of the Parties that the District and Contractor are independent contractors under this Contract and neither is the employee of the other for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law.

F. Force Majeure

Neither Party shall be liable for loss or damage suffered as a result of any delay or failure in performance under this Contract or interruption or performance resulting directly or indirectly from acts of God, fire, explosions, earthquakes, floods, water, wind, lightning, civil or military authority, acts of public enemy, war, riots, civil disturbances, insurrections, strikes, or labor disputes.

G. Available Funding

The District's performance and obligation to pay for goods and services under this Contract are contingent upon available annual funding. The costs of services paid under any other Contract or from any other source are not eligible for reimbursement under this Contract.

H. Scrutinized Companies Contractor Certification

The Contractor certifies they are not listed on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, F.S., and they are not currently engaged in a boycott of Israel. If the resulting Contract exceeds \$1,000,000.00 in total, (not including renewal years), the Contractor certifies that they are not listed on either the Scrutinized Companies with Activities in Sudan List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created pursuant to Sections 215.473, F.S., and 215.4725, F.S., and further certifies they are not engaged in business operations in Cuba or Syria. Pursuant to Sections 287.135(5), F.S., and 287.135(3), F.S., the Contractor agrees the District may immediately terminate the resulting Contract for cause if the Contractor is found to have submitted a false certification or if the Contractor is placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or has engaged in business operations in Cuba or Syria during the term of the resulting Contract. Any company that submits a bid or proposal for a Contract, or intends to enter into or renew a Contract with an agency or local governmental entity for goods or services, of any amount, must certify that the company is not participating in a boycott of Israel.


CONTRACTOR:

Purvis, Gray and Company, LLP


Ryan M. Tucker, Partner

3/31/23
Date

SCHOOL BOARD OF LEON COUNTY, FL


Alva Swafford Smith, Board Chair

March 28, 2023
Date


Rocky Hanna, Superintendent

March 28, 2023
Date

Request for Proposals (RFP)



External Independent Auditing Services RFP 503-2023

RFP Released: December 15, 2022

Deadline for Questions*: January 5, 2023

Proposals Due*: 2:00 p.m. on January 25, 2023

June Kail
Procurement Officer
Leon County Schools
Purchasing Department
3397 West Tharpe Street
Tallahassee, Florida 32303

*Timeline subject to change. Changes will be communicated through an addendum to this RFP (see Section 1.8)

RFP Timeline

Steps in the RFP process	Date and Time	Location (if applicable)
Release of RFP	December 15, 2022	District Website https://www.leonschools.net/Page/4411 DemandStar https://www.demandstar.com
Written Questions Due	January 5, 2023	Submit to: June Kail, Procurement Officer Subject: RFP 503-2023 External Independent Auditing Services Email: purchasing@leonschools.net
Anticipated Posting of Answers to Submitted Questions	January 11, 2023	District Website https://www.leonschools.net/Page/4411 DemandStar https://www.demandstar.com 17
Sealed Proposals Due and Opened	January 25, 2023	Submit to: Leon County Schools Purchasing Department Attn: June Kail, Procurement Officer RFP 503-2023 External Independent Auditing Services 3397 W. Tharpe Street Tallahassee, FL 32303* <small>*Also the location for the Response Opening</small>
Evaluation Team Meeting	February 17, 2023	Leon County Schools Purchasing Department 3397 W. Tharpe Street Tallahassee, FL 32303
Anticipated Date the District will Advertise its Notice of Board Decision	March 20, 2023	District Website https://www.leonschools.net/Page/4411 DemandStar https://www.demandstar.com

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SECTION 1: Key information



1.1 Quick Facts

The School Board of Leon County, Florida, (hereinafter referred to as the “District”), is requesting sealed proposals for the provision of goods and services that include external independent auditing services.

- a. The use of capitalization (such as Proposer) denotes words and phrases with special meaning as defined in [Section 5, Definitions](#).
- b. All dates and times reflect Eastern Time (Tallahassee, Florida) unless otherwise indicated.
- c. The District reserves the right to perform, or cause to be performed, the services herein described in any manner it sees fit, including, but not limited to, award of other contracts, utilization of existing State or governmental contracts, public purchasing cooperatives, or to perform the work with its own employees.



1.2 Proposer Qualifications

Proposers shall maintain a permanent place of business, have adequate finances, and sufficient personnel to perform the services of this Contract. In order to be considered for evaluation, the Proposer must meet these minimum eligibility requirements:

- a. Licensed to practice public accounting within the State of Florida;
- b. A member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants;
- c. Have performed continuous certified public accounting services in the government sector such as a municipality, school district, or other governmental entity(ies) for a minimum of five years of recent experience; and
- d. Possess required qualifications to perform audits in accordance with Government Auditing Standards.



1.3 How to Contact Us (Procurement Rules and Information)

- a. All questions related to this RFP must be made in writing, via email, to the Procurement Officer listed below. Questions will only be accepted if submitted in writing on or before the date and time specified in the Timeline.
- b. On or about the date referenced in the Timeline, the District will advertise its answers to written questions on the District's website at <https://www.leonschools.net/Page/4411> and DemandStar at <https://www.demandstar.com/app/agencies/florida/leon-county-schools-purchasing-department/procurement-opportunities/ed9224e2-7a4c-4013-91a2-56aa6ed77478/>.
- c. Between the release of the solicitation, and the end of the 72-hour period following the advertisement of the Notice of Board Decision (the 72-hour period excludes Saturdays, Sundays, and District holidays), Proposers to this RFP, or persons acting on their behalf, may not contact any employee or officer of the Leon County School Board or Superintendent concerning any aspect of this solicitation, except in writing to the Procurement Officer as provided in this solicitation or directed by the District. Violation of this provision may be grounds for rejecting a Proposal.
- d. Any person requiring special accommodations in responding to this solicitation because of a disability should contact the LCS Purchasing Department at (850) 488-1206 at least five (5) days before any pre-solicitation conference, solicitation opening, or public meeting. Persons who are deaf, hard-of-hearing, deaf-blind, or speech-disabled may contact the

LCS Purchasing Office by using the Florida Relay Service at 1-800-955-8771 (TTY/ASCII).

e. **The District's Procurement Officer**

Name: June Kail, Director – Purchasing, Warehouse & Property Management
Purchasing Department

Leon County Schools

3397 W. Tharpe Street

Tallahassee, FL 32303

Telephone: (850) 488-1206

Email: purchasing@leonschools.net

- f. The Proposer shall not initiate or execute any decision, or action arising from any verbal discussion with any District employee related to this RFP. Only written communications from the District's Procurement Officer and formal addendums are considered duly authorized expressions on behalf of the District. Additionally, only written communications from a Proposer are recognized as duly authorized expressions on behalf of the Proposer.



1.4 Developing Your Proposal

- a. This RFP is being issued as part of an open, competitive process and sets out the steps and conditions that apply.
- b. Proposers should take the time to read and understand the RFP. In particular, they should:
 1. Review Title XLVIII, [K-20 Education Code](#), within the Florida Statutes.
 2. Develop a strong understanding of the District's requirements detailed in [Section 2](#).
 3. Ensure their company is on file and in good standing with the Florida Department of State, or provide certification of exemption from this requirement, as required for all entities defined under Chapters 607, 617, or 620, Florida Statutes (F.S.), seeking to do business with the District.
- c. Proposers should prepare a clear and concise Proposal, avoiding complicated jargon, and thoroughly describing their ability to meet the expectations of the District.
- d. Proposers must follow the format and instructions included in this RFP for their Proposal submittal.
- e. Proposals that contain provisions that are contrary to the material requirements of this RFP are not permitted. Including alternate provisions or conditions may result in the Proposal being deemed non-responsive to the solicitation.
- f. Proposers must use Attachment I (Cost Proposal Form), to submit pricing. Proposers shall not change or substantially alter the form, but fill it out completely, as instructed in Section 3.2 of this RFP.
- g. Proposers should thoroughly review their Proposal before submission to ensure the Proposal is complete and accurate and it has provided all information requested in the format prescribed in Section 3, Procurement Rules and Information.
- h. The District is not liable for any costs incurred by a Proposer while responding to this RFP, including the costs associated with attending site visits, oral presentations, or negotiations, as applicable.
- i. Proposers are expected to submit questions or concerns they have regarding the requirements or terms and conditions of this solicitation during the question and answer phase, per Section 1.3, a.
- j. The District shall reject any and all Proposals that do not meet the following **pass/fail criteria (also referred to as Mandatory Responsiveness Criteria)**. Any Proposal rejected for failure to meet these requirements will not be evaluated further:

-
1. The Proposer's Proposal shall demonstrate that it has a minimum of five (5) years continuous experience providing certified public accounting services in the government sector such as a municipality, school district, or other governmental entity;
 2. The Proposer must have a permanent place of business and adequate resources to perform the services contemplated by this RFP;
 3. The Proposal must demonstrate experience in providing external independent auditing services to at least three (3) governmental customers of similar scope and size;
 4. The Proposer must confirm that all services to be provided under the Contract will be compliant with all laws, rules, and other authority applicable to providing the services including, but not limited to, Florida's Open Government laws (Article I, Section 24, Florida Constitution, and Chapter 119, F.S.), Section 218.39, Florida Statutes, (F.S.) as defined in Chapter 10.800, Rules of the Auditor General; and
 5. The Proposer shall complete and submit Attachment I, Cost Proposal Form, Attachment II, Required Provisions Certification, Attachment III, Notice of Conflict of Interest, Attachment IV, Proposer Contact Information, and Attachment V, Proposers' References.
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1.5 Submitting Your Proposal

- a. Proposers shall submit their Proposals in a sealed envelope or package with the RFP number and the date and time of the Proposal opening clearly marked on the sealed envelope or packaging. Proposers may submit their Proposals by mail, courier, delivery services (such as FedEx or UPS), or hand-delivery to the location below. **The District will not accept any Proposals submitted via email or fax.**
 - b. Proposers must mail or otherwise deliver their Proposals to the following address:
Leon County Schools
Purchasing Department
RFP 503-2023 External Independent Auditing Services
Attn: June Kail, Procurement Officer
3397 W. Tharpe Street
Tallahassee, FL 32303
 - c. It is the Proposer's responsibility to ensure their Proposal is delivered to the District by the date and time stipulated in the Timeline. The District's clock will stamp Proposals received and shall provide the official time for the Proposal opening. **Late Proposals will not be accepted.**
 - d. Submit a Technical Proposal and a Cost Proposal in separately sealed and clearly labeled packages. The Cost Proposal may be shipped along with the Technical Proposal as long as it is sealed separately (such as in a sealed envelope) within the same shipping container and clearly marked.
 - e. Submit one (1) signed, original Technical Proposal, ten (10) additional hardcopies, and ten (10) electronic copies of the Technical Proposal in searchable PDF format on individual electronic storage devices or flash drives (not password protected). The original Technical Proposal will take precedence in the event there is a discrepancy between the original and the hardcopies or electronic copies.
 - f. Submit one (1) signed, original Cost Proposal (Attachment I), three (3) additional hard copies and one (1) electronic copy of the Cost Proposal in searchable PDF format on an electronic storage device or flash drive (not password protected). The original Cost Proposal will take precedence in the event there is a discrepancy between the original and the hardcopies or electronic copies.
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- g. The signed original Proposals shall be clearly marked as “Original” and the hardcopies shall be numbered one (1) through ten (10).
 - h. If the Proposer includes information in their Proposal that they believe is and have marked as confidential or trade secret, the Proposer should submit one (1) redacted hard copy and one (1) redacted electronic copy, in searchable PDF format (in addition to the non-redacted version) as outlined in Section 3.6.
 - i. Proposers are encouraged to print Proposal documents double-sided and minimize the use of non-recyclable materials.
-



1.6 Proposal Opening

- a. Proposals are due and will be publicly opened at the time, date, and location specified in the Timeline.
 - b. District staff are not responsible for the inadvertent opening of a Proposal that is improperly sealed, addressed, or not correctly identified with the RFP number.
 - c. After the Bid Opening, interested parties may submit a written request to the Procurement Officer for the names of all Proposers.
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1.7 Disposition of Proposals

- a. The District reserves the right to withdraw this RFP at any time and by doing, assumes no liability to any Proposer.
 - b. The District reserves the right to reject any Proposals received in response to this RFP.
 - c. The District reserves the right to waive Minor Irregularities when doing so would be in the best interest of the District. At its exclusive option, the District may correct Minor Irregularities but is under no obligation to do so.
 - d. All documentation produced as part of this Proposal shall become the exclusive property of the District, may not be returned to or removed by the Proposer or its agents, and will become a matter of public record, subject to the provisions of Chapter 119, F.S. Selection or rejection of the Proposal will not affect this right. Should the District reject all Proposals and re-solicit, information submitted in response to this RFP will become a matter of public record as indicated in Section 119.071, F.S. The District shall have the right to use any ideas, adaptations of any ideas, or recommendations presented in any Proposal. The award or rejection of a Proposal shall not affect this right.
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1.8 Changes to the RFP

The District will post all addenda and materials relative to this procurement on the District's Purchasing website at <https://www.leonschools.net/Page/4411> and on DemandStar at <https://www.demandstar.com/app/agencies/florida/leon-county-schools-purchasing-department/procurement-opportunities/ed9224e2-7a4c-4013-91a2-56aa6ed77478/>.

Interested parties are responsible for monitoring this site for new or changing information relative to this procurement. Proposers are responsible for ensuring that all addendums have been read and incorporated, as applicable, in their Proposal.



1.9 Protest Procedures

Per Section 120.57(3), F.S., a Notice of Intent to Protest or a Formal Written Protest must be filed with the District's Purchasing Department within the timeframes established in Florida Statutes. Filings may be made physically at 3397 W. Tharpe Street, Tallahassee, Florida 32305, or via email to bidprotests@leonschools.net. Protests must be made in compliance with Rules 28-110.003 and 28-110.004, Florida Administrative Code (F.A.C.). Filings received on a weekend, District holiday, or after 5:00 p.m. will be filed the next business day.

Failure to file a protest within the time prescribed in Section 120.57(3), F.S., or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, F.S.

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SECTION 2: Scope of Work

2.1 Background

The District and the School Board are created under Article IX, Section 4, of the Constitution of the State of Florida. The School Board is an independent taxing and reporting authority responsible for the operation, control and supervision of all free public schools within the school district, subject to the Florida K-20 Education Code, Chapters 1000 – 1013, F.S. The Board consists of five (5) elected officials responsible for, among other things, the adoption of policies, which govern the operation of District public schools. The elected Superintendent of Schools is responsible for the administration and management of the schools within the applicable parameters of state laws, State Board of Education Rules, and School Board policies.

The District provides a standard, traditional curriculum to a student body of approximately 31,000 students ranging from pre-kindergarten through the 12th grade. LCSB also provides adult education at several facilities during regular and non-school hours. In addition to the standard curriculum, LCSB offers a variety of specialized technical training programs for the higher-grade levels.

2.2 Procurement Overview

Through this solicitation, the District is seeking competitive Proposals from experienced public accounting Contractors for the purpose of expressing an opinion on the fair presentation of the Annual Financial Statements in conformity with generally accepted accounting principles as defined by the Government Accounting Standards Board (GASB). Further, the successful proposer will conduct annual audits of school internal accounts in accordance with provisions outlined in Chapter 8 of the Florida Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools Handbook <https://www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.html>. The scope of work as outlined in this RFP establishes the minimum requirements to be provided by the Proposer.

The District's total budget is approximately \$653 million which includes the General Fund (operating budget) of \$354 million, which represents approximately 54.2% of the total budget. The Special Revenue Fund is the second largest fund at \$128.2, million representing 19.6% of the overall budget. The remaining balance includes Capital Projects Fund at \$107.2 million, and Debt Service at \$64 million.

This budget supports 52 schools, including 22 elementary, two kindergarten through grade 8 schools, eight middle schools, six high schools, one vocational-technical college, one adult education center, five charter schools, and seven special/alternative schools. It provides educational services for 30,000 students in kindergarten through the 12th grade, as well as approximately 3,500 adult students at the Lively Technical College.

A copy of the District's Annual Financial Statement for FY 2021/2022 may be obtained from the District Web site at <https://www.leonschools.net/Domain/33> Respondents are encouraged to thoroughly review linked resources to become familiar with the District and its operations.

The District anticipates awarding one contract for services after the award of this RFP however, reserves the right to award to multiple vendors if it is in the District's best interest. Successful Proposer must have the ability to begin the implementation of services if awarded, on or before July 1, 2023.

2.3 Contract Term

The Successful Proposer will be engaged to conduct financial and school internal accounts audits for fiscal years ending June 30, 2024, June 30, 2025, June 30, 2027 and June 30, 2028. Also, the Successful Proposer will be engaged to conduct the annual audit of the school internal accounts for the fiscal years ending June 30, 2023, and June 30, 2026. The Auditor General will conduct a financial audit including the Single Audit Act for the fiscal year ending June 30, 2023, and June 30, 2026. The Successful Proposer will be expected to issue audit reports as follows:

Audit Year	Report Type	Report Due Date *
Fiscal Year 22/23, Ending June 30, 2023	Internal Accounts Audit Only	January, 2024
Fiscal Year 23/24, Ending June 30, 2024	Financial and Internal Accounts Audits	January, 2025
Fiscal Year 24/25, Ending June 30, 2025	Financial and Internal Accounts Audits	January, 2026
Fiscal Year 25/26, Ending June 30, 2026 (school internal accounts only)	Internal Accounts Audits	January, 2027
Fiscal Year 26/27, Ending June 30, 2027	Financial and Internal Accounts Audits	January, 2028
Fiscal Year 27/28, Ending June 30, 2028	Financial and Internal Accounts Audits	January, 2029
*Report due on the last business day in January		

2.4 Scope of Work

The District is seeking a qualified and experienced public accounting Contractor to provide external independent auditing services for the Leon County School Board, located at 2757 West Pensacola Street, Tallahassee, Florida. The Successful Proposer shall provide annual examinations in the form of external independent auditing services to review the financial statements of the District, beginning with the internal accounts audit for the fiscal year ending June 30, 2023 and the financial

statements and internal accounts audits for the fiscal year ending June 30, 2024. These annual examinations shall include, but not be limited to, the following:

2.4.1 Financial Audit: The examination will be a financial audit of the District as required by Section 218.39, Florida Statutes, (F.S.) and as defined in Chapter 10.800, Rules of the Auditor General. The primary purpose of this audit is to review and express an opinion on the Annual Financial Report (AFR) prepared by the District. The audit procedures used shall enable the Successful Proposer to express an opinion on the fairness with which the financial statements present the financial position of the District and the cash flows of its proprietary fund types in accordance with generally accepted accounting principles (GAAP). In addition, such procedures should be adequate to determine whether the operations of the District were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes, State Board of Education Rules, Federal laws, and School Board policies and procedures.

The Successful Proposer shall keep the District abreast of new and upcoming accounting standards or practices that directly affect the District and shall be available to the District for technical expertise and answer accounting questions throughout the term of the Contract.

2.4.2 Review of Internal Controls: The Successful Proposer shall evaluate the system of internal controls, including the control environment, accounting systems, and specific control procedures, to assess the extent to which such controls can be relied upon to ensure accurate information compliance with the law and regulations, and provide for efficient and effective operations. In order to assess the control risk, the Successful Proposer shall perform tests of controls and properly document its assessment. Reportable conditions shall be communicated in writing in accordance with generally accepted auditing standards and consistent with the Single Audit Act.

2.4.3 Information Technology Review: The Successful Proposer shall perform a review of financial, access, and security internal controls used in the computer environment to ensure:

- a. The proper development and implementation of applications;
- b. The integrity of program and data files;
- c. The completeness and accuracy of the accounting records; and
- d. The integrity of computer operations.

The Successful Proposer shall communicate to District staff if reportable conditions are identified in data process review. As part of the Management Letter, the Successful Proposer shall report the following information, as it deems appropriate:

- e. Specific comments in the above areas for the District's major computer system;
- f. Overall conditions of internal control in computer environment; and
- g. Significant internal control weaknesses in data processing.

2.4.4 Management Letter: A management letter will be issued that will contain significant audit findings that, among other matters, may include the following material items noted during the performance of the audit. The Successful Proposer shall be required to make an immediate

written report to the Superintendent, or designee, of all significant irregularities and any illegal acts, as they become known to the Successful Proposer. Additionally, the Management Letter shall include:

- a. Whether errors or irregularities reported in the preceding audit report have been corrected;
- b. Whether recommendations made in the preceding audit report have been implemented;
- c. If applicable, whether any errors or irregularities reported by or any recommendation made by the State of Florida, Office of the Auditor General concerning the preceding fiscal year have been corrected or implemented;
- d. Any violation(s) of the laws, rules, and regulations discovered within the scope of the audit;
- e. Any illegal expenditures discovered within the scope of the audit;
- f. Any improper or inadequate accounting procedures;
- g. Any failure to properly record financial transactions;
- h. Other inaccuracies, irregularities, shortages or defalcations, if any, discovered by the Successful Proposer; and
- i. Recommendations to improve management, accounting procedures and internal controls to increase efficiency.

2.4.5 Single Audit: The Florida Office of the Auditor General is expected to conduct a complete audit of the District at least once every three years. The Auditor General informs the District before the fiscal year end if it will conduct an audit for the fiscal year. The last audit performed by the Auditor General for the District was for the fiscal year ended June 30, 2021. The FY 2021/2022 audit is currently underway. In those years in which the Auditor General does conduct an audit, the Auditor General will also conduct the Single Audit for that year.

In the years the Auditor General does not perform an audit, the Successful Proposer will perform a Single Audit in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA), the standards set forth by the Governmental Accounting Standards Board (GASB) for state and local governments, the Government Auditing Standards (GAS) issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments" and in conjunction with Florida Statutes and 10.800, Florida Administrative Code.

2.4.6 Internal Accounts Audit: Each school maintains internal accounts for various groups and school related organizations. These Internal Accounts shall be audited annually, including the years when the Auditor General provides auditing services. This audit will include, but is not limited to, confirmation of bank balances, a review of internal controls, site visits to schools, a review of accounting practices, and a review of each school's internal account financial statements.

2.4.7 Financial Reporting: Upon completion of the Financial Audit, the Successful Proposer shall provide the District 10 bound copies of the General-Purpose Financial Statement and an electronic version in PDF format and submitted to the District.

Information related to the Single Audit, including the schedule of expenditures of Federal Financial Assistance and State Awards, findings and recommendations, and the auditor's report on the internal control structure and compliance with applicable laws and regulations will be included in the audit report, when completed. The Successful Proposer will provide the required federal data collection form for execution by the District. Once executed, the Successful Proposer will then submit the form to the appropriate federal agencies, on behalf of the District and in accordance with the filing requirements outlined in OMB Circular A-133. Also, the Successful Proposer will submit the completed audit to the Auditor General with the Local Governmental Entity Audit Report Submittal checklist required by Section 218.39, F.S.

2.4.8 Continuing Education: The Successful Proposer shall provide continuing education seminars for at least four (4) days each year to employees of the District that either account for or audit the records of the school system. This continuing education shall specifically be directed towards providing statutory or mandatory updates to audit processes and procedures.

2.4.9 Additional Services: If during the contractual period additional services are needed, the Successful Proposer may, at the option of the District, be engaged to perform these services. The Successful Proposer may upon execution of a written Contract Addendum, perform such additional services. Such services may include, but not be limited to:

- a. Management advisory services
- b. Tax consulting services
- c. Actuarial consulting services
- d. Consultation with the School Board on additional audits or audit services
- e. Performance of additional audits or audit services as approved by the School Board, or the Superintendent
- f. Assistance in the preparation of or performance of extended audit procedures
- g. Assistance in the preparation of or performance of procedures required by Bond Counsel in connection with the issuance of Official Statements

The Successful Proposer will be compensated in accordance with the schedule of fees established as a result of this RFP. The Proposer(s) should provide a schedule of rates per service type should the District choose to engage the Successful Proposer to perform additional services.

2.4.10 Time Requirements: The annual audit should be scheduled to be completed no later than the last business day in January each year. A detailed schedule of requirements is listed below:

- a. **Commencement of the Audit:** The District will have all records for the audit and all appropriate management personnel available to meet with the Successful Proposer's audit team immediately upon award of this RFP and execution and approval of the corresponding Contract.
- b. **Schedule of Fiscal Year Audit:** Each of the following shall be completed no later than the date indicated:
 - 1) **Audit Plan:** Within two months of the execution of the Contract the detailed plan will be provided to the District's Director of Internal Auditing covering the internal accounts audit for the fiscal year ending June 30, 2023 and the interim and year-end audit procedures for the fiscal year ending June 30, 2024. In each succeeding fiscal year for which audit services are negotiated, a detailed plan will be provided by April 30th of that year.
 - 2) **Fieldwork:** For the internal accounts audit for the fiscal year ending June 30, 2023 and the fiscal year ending June 30, 2024, fieldwork should commence immediately after the presentation and acceptance of the audit plan. For each succeeding fiscal year for which audit services are negotiated, fieldwork should commence sufficiently before the end of the fiscal year to ensure that the reporting deadlines outlined in this RFP can be met.
 - 3) **Progress Conferences:** Progress conferences will be held with the District's Director of Internal Auditing and key personnel from the District's Finance Department at least bi-weekly (twice a month) during the course of the engagement and with the Audit Committee as needed. Such conferences will be held at any time that it appears that schedule completion dates may be in jeopardy, the audit detects apparent violations of law or apparent instances of misfeasance, malfeasance, or nonfeasance by an employee, information is discovered that indicates that defalcations may reasonably be anticipated, or material weaknesses in internal controls are detected.
 - 4) **Reporting Deadlines:** The audit report, in its final form and including the Management Letter, shall be completed no later than the last business day in January. The audit report will be presented to the Audit Committee prior to presentation to the School Board, at a regularly scheduled meeting in February.
 - 5) **Periodic Updates:** The Successful Proposer shall provide periodic reports (as applicable) to the District assessing the impact of any significant regulatory changes (Accounting Standards) and accounting or reporting developments proposed by the GASB, FASB or FASAB or any other significant financial/accounting matters that may affect the District during the Contract term.

2.4.11 Progress Payments: In consideration of the size of the fees to be generated and the probable length of the audit engagement, progress billing will be permitted on a percentage of completion basis. To determine progress, the Successful Proposer will prepare, as part of the audit plan, an

estimate of the total hours required to complete the annual engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the annual engagement. A listing of hours incurred will accompany the invoice in support of this calculation. Progress billings may be rendered monthly during the course of the annual engagement. The final payment will be paid upon resolution of any open issues or delivery of any remaining items.

The Firm will provide an invoice to initiate any progress payments and upon final completion of services.

The District's payment terms are net 30 days from receipt of a properly detailed and accurate invoice.

2.4.12 Records Retention: The Successful Proposer shall retain all records and working papers for a period of three (3) years, unless notified in writing by the Contract Manager of the need to extend the retention period. The Successful Proposer will provide the District and its assignees access, at no cost, to any or all records for a period of three (3) years. The Successful Proposer will be required to make working papers available, upon request, to the following parties, or designees:

1. Leon County School Board;
2. Florida Department of Education;
3. U.S. Government Accountability Office (GAO);
4. Parties designated by federal or state government or by the Leon County School Board as part of an audit quality review process; or
5. Auditors of entities of which the Leon County School Board is a sub recipient of grant funds.

2.4.13 Staff Replacement: All replacement personnel to be assigned to perform under this Contract are subject to approval by the Contract Manager. Replacement personnel must have credentials, at a minimum, that are comparable with the individual whom they are designated to replace. Resumes of proposed replacement personnel are to be submitted to the Contract Manager for review prior to the individual being assigned to the Contract. The District reserves the right to interview replacement personnel prior to approval. The Successful Proposer will be responsible for briefing the replacement personnel as to the status of the audit work at no expense to the District.

2.5 Personnel: The Successful Proposer shall designate a single point of contact for communications with the District. A resume for all staff proposed to service the District shall be included with the Vendor's Proposal. Proposer's shall have, at the time of submitting their Proposal and throughout the term of the Contract, experienced auditors. The Successful Proposer shall supply the auditors with all the appropriate resources, supplies, equipment, and training to properly perform services in accordance with the RFP.

2.5.1 District Personnel: District personnel, including the Director of Internal Auditing and Chief Financial Officer CFO will be made available by the District to provide assistance, such as identifying locations of required records, gathering requested documentation and supporting information and other tasks that will serve to expedite the audit. The Successful Proposer must understand that the District's support personnel must be given consideration to effectively perform the day-to-day requirements of their position.

The Successful Proposer's employees or agents shall conduct themselves in a professional manner at all times, adhering to all rules and guidelines of the District. Smoking or use of tobacco is NOT permitted on District sites. The Successful Proposer shall not interface with personnel not participating in the contract work, and shall not make use of any District facilities without permission.

2.6 Protection of Work, Property & Personnel: While performing services for the District, the Successful Proposer shall be held responsible for any damages caused by the Successful Proposer's employees to the site's property or any adjacent property. The Successful Proposer must show a reasonable attempt to avoid damage to the site's property under all conditions. Any damage resulting from the performance of this Contract shall be repaired to the satisfaction of the District at the Successful Proposer's expense. The District shall incur no costs to repair damage caused by the Successful Proposer.

2.7 Project Tracking & Progress Reporting: The Successful Proposer, when requested, shall submit weekly progress reports to the District via email that contain:

- a. Work scheduled for the following week with estimated start dates;
- b. Work completed during the week with actual completion dates; and
- c. Unforeseen delays/obstacles, other comments.

2.8 Performance Monitoring

The District may utilize any or all of the following methodologies in monitoring the Successful Proposer(s) performance under the Contract and in determining compliance with Contract terms and conditions:

- On-site reviews of work performed;
- Documentation/review of timely response to work requests;
- Documentation/review of timely completion of work as assigned; and

- Documentation/review of invoices.

The Contract Manager will provide a written monitoring report to the Successful Proposer within 30 days of a monitoring visit. Non-compliance issues identified by the Contract Manager will be described in detail to provide the Successful Proposer(s) the opportunity for correction, where feasible.

Within 10 calendar days of receipt of the District's written monitoring report the Successful Proposer shall provide a formal Corrective Action Plan (CAP) to the Contract Manager (email acceptable), in response to all noted deficiencies to include responsible individuals and required time frames for achieving compliance. Unless specifically agreed upon in writing by the Contract Manager, time frames for compliance shall not exceed 30 calendar days from the date of receipt of the monitoring report by the Successful Proposer. CAPs that do not contain all information required shall be rejected by the Contract Manager in writing. The Successful Proposer shall have 15 calendar days from the receipt of such written rejection to submit a revised CAP; this will not increase the required time for achieving compliance. All noted deficiencies shall be corrected within the time frames identified in the CAP, or as amended with prior approval of the District. If deficiencies are not corrected within the approved timeframe, the District will impose a financial consequence of \$100 per day until corrected. The Contract Manager may conduct follow-up monitoring at any time to determine compliance based upon the submitted CAP.

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SECTION 3: Procurement Rules and Information

3.1 Contents and Format of Proposal Submittals

Proposals are to be organized in TABs as directed below. Proposers shall include all the requested information in each TAB or their Proposal may be deemed non-responsive. Additionally, information included in the incorrect section may not be scored by the District's Evaluation Team.

a. TAB A Overview

1. Executive Summary/ Letter of Interest

2. Financial Interest

Please include a list of any Board/District employees or officials that have a material financial interest (over 5%) using Attachment III. Please include the employee/official's name, title/position, and the date they filed the required Conflict of Interest Statement with the Leon County Supervisor of Elections before the Proposal Opening.

b. TAB B Experience and Organization

1. References

Proposers shall provide at least three (3), but not more than five (5), references from governmental agencies for whom the Proposer has provided services of similar scope and size to the services identified in this RFP. References should reflect current or recent experience and must support the experience requirements of this RFP. To qualify as current/recent experience, services described by references shall be ongoing or shall have been completed within the 12 months preceding the issuance date of this RFP.

Each reference shall be completed and signed by the individual offering the reference, and certified by a notary public, using Attachment V, Proposer's Reference Form. **Current or former employees of the District or current or former members of the Board may not be used and will not be accepted as references if speaking to the services rendered to the District.** The District reserves the right to contact reference sources listed or previous clients not listed in the Proposer's Proposal.

2. Narrative Record of Past Experience

As indicated in Section 1.4(j) of this RFP, it is a Mandatory Responsiveness Requirement that the Proposer has a minimum of five years of continuous experience providing certified public accounting services in the government sector such as a municipality, school district or other governmental entity. Details of the Proposer's experience meeting this requirement shall be provided in narrative form and with

enough detail for the District to determine its complexity and relevance. Specifically, a Proposer shall include the following for each engagement validating their experience requirements:

- a. Brief company description including whether the company is a local, regional or national entity;
- b. Office location from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that location;
- c. The range of services offered by the local office, such as audit, accounting, or tax services;
- d. The computer auditing capability of the local office, including the numbers and classifications of skilled personnel;
- e. The experience of the local office in performing audits of governmental entities, including preparing governmental financial statements in conformance with GASB Pronouncements, Statements, and Interpretations; in performing Single Audits; and in providing assistance to clients in preparing the AFR for submission to the Association of School Business Officials (ASBO) or Government Finance Officers Association (GFOA);
- f. The school board audit experience of the Proposer with the State of Florida and in other states;
- g. The length of time the Proposer has provided the services described under c, d, e, and f above;
- h. The procedures of the Proposer for ensuring quality control and the confidentiality of information obtained from clients;
- i. Indicate how the Proposer will ensure compliance with 6AH1-33.0035, Florida Administrative Code, Continuing Professional Education/Governmental Accounting;
- j. Any disciplinary action taken against the Proposer or any individual associated with the Proposer by the State of Florida Board of Accountancy within the last three years;
- k. Any legal action/pending lawsuits filed against the Proposer in the last three years.

3. Qualifications and Experience of Staff

The Proposer must identify the proposed audit team that will be responsible for providing the required audit services, including the partners, managers, supervisors and staff, as well as staff from other offices, if necessary. The Proposer shall submit resumes all staff to be assigned to the audit team including at a minimum:

- a. Formal education;
- b. Continuing professional development relative to governmental accounting and auditing;
- c. Experience in private business or government auditing;
- d. Experience in public accounting in general;
- e. Experience in auditing governmental entities and what position was held during those audits;
- f. Experience in auditing of Florida school districts, including their position during the engagement and dates;

- g. Utilization and experience with computerized auditing systems;
- h. Membership in various national and state governmental accounting boards, committees, or associations (past and present); and
- i. Professional recognition, such as professional certifications, Certified Public Accounting licenses, awards, etc.
- j. The Proposer shall identify the specific individual who would serve the District on a day-to-day basis as a primary point of contact and be ultimately responsible for the accuracy and timeliness of the audit reports. The individual identified shall be available within 2 business days notice to attend meetings, respond to telephone calls, and respond to all specific inquiries.

c. TAB C

Approach to Service Delivery

1. **Audit Approach:** The Proposer shall clearly describe the approach they will use in providing the services of this Contract based on requirements of this RFP. A timeframe of significant events should be included, as well as a proposed staffing plan. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed.
2. **Identification of Anticipated Potential Audit Problems:** The Proposal should identify and describe any anticipated potential audit problems, the Proposer's approach to resolving these problems and any special assistance that will be requested from the District.
3. **Required Forms**
Proposers shall complete the following forms:
The completed, notarized Attachment II, Required Provisions Certification signed by the authorized representative who signs the above-mentioned cover letter;
 - a. Completed Application for Vendor Status*, and associated forms (<https://www.leonschools.net/cms/lib/FL01903265/Centricity/Domain/195/FORMS/Application%20for%20Vendor%20Status-ACH%20forms%20FEB%202021.pdf>);
 - b. Attachment III, Notice of Conflict of Interest
 - c. Attachment IV, Vendor Contact Information
 - d. Attachment V, Proposer's Reference Form
 - e. Attachment VI, Local Preference Affidavit (if applicable)
 - f. Attachment VII, Subcontracting Form (if applicable)
 - g. Attachment VIII, Drug-Free Workplace Certification (if applicable)
 - h. Attachment IX, Certification Regarding Debarment
 - i. Attachment X, Certification Regarding Lobbying

***Please note, if the Vendor is already registered with the District, it does not need to submit another application.**

3.2 Cost Proposal Submittals

Each Proposer shall complete and submit Attachment I, Cost Proposal Form, indicating pricing for services as detailed. The Cost Proposal Form shall **NOT** be included in the Proposer's Technical Proposal. The Cost Proposal Form shall be provided in a separate, sealed envelope. This envelope may be included in the shipping package with the Proposer's Technical Proposal; however, it must be separately sealed within the package. While factors that contribute to cost

may be discussed in the Respondent's Proposal, actual pricing shall only be included in the Cost Proposal. Inclusion of price information in the Technical Proposal may result in finding the Proposal non-responsive.

3.3 Proposal Evaluation and Criterion

Failure to respond, provide detailed information, or provide requested Proposal elements will result in the reduction of points in the evaluation process. The District will reject any Proposal containing material deviations from the RFP. The District may waive any minor irregularities and technicalities. If only one responsive Proposal is received, the Team may negotiate the best terms and conditions with that sole Proposer or may recommend the rejection of all proposals as permitted by Section 6A-1.012(12)(c), F.A.C. The evaluation process will be conducted as described below. Evaluation of Proposals will be based on an average of the Evaluation Team Member's points (for sections evaluated by the Team).

3.3.1: Responsiveness Determination: Each Proposal will be reviewed by the District's Purchasing Department to determine if the Proposal meets the mandatory responsiveness criteria as listed in Section 1.4(j) of the RFP. Proposals deemed non-responsive will not be further evaluated nor be considered for award. The individual responsible for this portion of the evaluation is not a member of the Evaluation Team.

3.3.2: Cost Evaluation: The District's Purchasing Department will review and assign Cost Points based on the formula below:

Cost Component	Weight
Annual Audit – Financial Statements, and Single Audits	50 pts
Annual Audit – Internal Accounts Only	30 pts
Hourly Rate for Optional Services	20 pts
TOTAL COST POINTS	100 points

For Cost Points, the Vendor submitting the lowest Cost will receive the total points assigned for that component. All other Proposals will receive Cost Points according to the following formula:

$$(N / X) \times \text{Weighted Cost Points Assigned} = Z$$

Where:

N = Lowest Price (per cost component) received by any Proposal

X = Vendor's Proposed Price

Z = Cost Points Awarded

Then the points scored for each cost component will be added together to determine the Total Cost Points Awarded.

3.3.3: Evaluation Team: This step evaluates the strengths of the companies that have responded to the RFP. The Team will score the Proposals using the evaluation criterion below.

Evaluation Criterion	Maximum Assigned Points
<p>CRITERION 1: Business Experience</p> <ul style="list-style-type: none"> • The number of professional auditing staff employee classification (partners, managers, supervisors and staff) assigned to the engagement team; • Range of services offered such as audit, accounting; or tax services. • Experience of the office in performing audits of governmental entities, including preparing governmental financial statements in conformance with GASB Pronouncements, in performing Single Audits, and in providing assistance to clients in preparing the Annual Comprehensive Financial Report (ACFR). • School Board audit experience with the State of Florida. • Quality control and confidentiality procedures of information obtained from clients. • Compliance with 61H1-33.0035, Florida Administrative Code, and Continuing Professional Education/Governmental Accounting. 	<p>Excellent 30</p> <p>Good 22.5</p> <p>Fair 15</p> <p>Poor 7.5</p> <p>Unsatisfactory 0</p>
<p>CRITERION 2: Staffing and Qualifications</p> <ul style="list-style-type: none"> • Formal Education • Continuing professional education relative to governmental accounting and auditing • Experience in private business or government • Experience in public accounting in general • Experience in auditing governmental units, including the position held (i.e.) partner, manager, supervisor, senior or other position in the engagement) • Experience in audits of school districts • Membership in various national and state governmental accounting boards, committees or associations (past and present) • Professional recognition, such as Certified Public Accounting licenses, awards, etc. 	<p>Excellent 30</p> <p>Good 22.5</p> <p>Fair 15</p> <p>Poor 7.5</p> <p>Unsatisfactory 0</p>

Evaluation Criterion	Maximum Assigned Points
CRITERION 3: Audit Approach The approach that the Proposer will use in providing the services <ul style="list-style-type: none"> • Financial Audit • Review of Internal Controls • Information Technology Review • Management Letter • Single Audit • Financial Reporting • Continuing Education • Additional Services 	Excellent 30 Good 22.5 Fair 15 Poor 7.5 Unsatisfactory 0
CRITERION 4: Quality of References <ul style="list-style-type: none"> • To what extent does the Vendor's Government references demonstrate its ability to provide services under a Contract? • How well do the Vendor's recent clients compare to the size of scope of the services the District is seeking? 	Excellent 30 Good 22.5 Fair 15 Poor 7.5 Unsatisfactory 0
Scored by LCS Purchasing Department	
CRITERION 5: COST POINTS	Points to be assigned per Section 3.3.3
Local Preference (Board Policy 6450) <ul style="list-style-type: none"> • Leon County Vendors will receive 10 pts. • Adjacent County Vendors will receive 5 pts. 	10
Small Business Certification (Board Policy 6325)	5

3.3.4 Score Computation: All scores will be calculated (sections scored by the Team will be averaged per criterion) and combined for a Grand Total Score.

3.3.5 The table below provides scoring guidelines to be used by the District's Evaluation Team members when allocating points:

Score	Score Description
Excellent	Exceeds expectations for effectiveness and responsiveness to the requirement. "Excellent" is defined as a proposal to a specific criterion that is extensive, detailed, exceeding all requirements and objectives of the solicitation, with the high probability of meeting the requirements with little or no risk to the School District. "Excellent" also demonstrates a complete understanding of the requirements, with the approach significantly exceeding performance and/or capability standards, has several exceptional strengths, shows no weaknesses, and will require normal contractor effort and project monitoring.
Good	Above minimum performance, effective and responsive to the requirement. "Good" is defined as a proposal which generally exceeds requirements in minor areas; therefore, has a good probability of meeting the requirements with little risk to the School District. "Good" also demonstrates a good understanding of the requirements, and the approach exceeds the performance or capability standards, with one or more strengths that will benefit the School District. Weaknesses will have little potential to cause a disruption of schedule, an increase in cost, or a degradation of performance. Normal contract effort and project monitoring will be required to overcome any difficulties.
Fair	Minimal acceptable performance standards and responsive to the requirement. "Fair" is defined as a proposal which generally meets the requirements. "Fair" demonstrates acceptable understanding of the requirements and the approach meets the performance or capability standards with no obvious strengths that will benefit the School District. Weaknesses will have the potential to cause a disruption of schedule, an increase in cost, or a degradation of performance. Special contractor emphasis and close monitoring will probably minimize any difficulties of risk.
Poor	Responsive to the requirement but below acceptable standards. "Poor" is defined as a proposal that demonstrates a limited understanding of the requirements, includes minor omissions, and the approach barely meets the performance or capability standards necessary for minimal contract performance. "Poor" demonstrates a misunderstanding of the requirements that may be corrected or resolved through discussions without a complete revision of the Proposal. Weaknesses can potentially cause some disruption of schedule, increase in cost, and/or degradation of performance even with special contractor emphasis and close project monitoring.

Unsatisfactory	Not responsive to requirement. "Unsatisfactory" is defined as a proposal not meeting the requirements without major revisions and proposes an unacceptable risk. "Unsatisfactory" demonstrates a misunderstanding of the requirements; the approach fails to meet performance or capability standard and contains major omissions and inadequate detail to assure the evaluator that the respondent understands the requirement.
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3.4 Advertising Notice of Board Decision

A Contract will be awarded to the Responsive and Responsible Vendor(s) who receive the highest Final Score, considering price and other requirements as set forth in Section 3.3. The District reserves the right to award one (1) or more Contracts, in whole, or for part, for the services sought in this RFP. The District reserves the right to accept or reject any and all offers, or separable portions, and to waive any Minor Irregularity, technicality, or omission if the District determines doing so will serve the best interest of the Board.

As in any competitive solicitation, the Board shall advertise a public notice of Board Decision when the Board has decided on the outcome of the solicitation including, but not limited to, a decision to award a Contract(s), reject all Proposals, or to cancel/withdraw the RFP.

The Notice of Board Decision will be advertised on or about the date shown in the Timeline and will remain posted for a period of 72 hours (Saturdays, Sundays, and District holidays shall be excluded in the computation of the 72-hour period).

3.5 No Prior Involvement and Conflicts of Interest

Any Proposer who participated through decision, approval, disapproval, recommendation, preparation of any part of the purchase, influenced the content of the solicitation, rendered advice, investigated, audited, or served in any other advisory capacity, is ineligible to participate in this solicitation.

Additionally, no Proposer shall compensate in any manner, directly or indirectly, any officer, agent, or employee of the District for any act or service which he/she may do, or perform for, or on behalf of, any officer, agent, or employee of the Proposer. No officer, agent, or employee of the District or Board shall have any interest, directly or indirectly, in any Contract or purchase made, or authorized to be made, by anyone for, or on behalf of, the Board. The Proposer shall have no interest, and shall not acquire any interest that shall conflict in any manner or degree with the performance of the services required under this RFP.

Certification and acceptance of this provision is incorporated in Attachment II, Required Provisions Certification.

3.6 Confidentiality, Proprietary, or Trade Secret Material

The District takes its public records responsibilities as provided under Chapter 119, F.S., and Article I, Section 24 of the Florida Constitution, very seriously. If the Proposer considers any portion of the documents, data, or records submitted in response to this solicitation to be confidential, trade secret, or otherwise not subject to disclosure under Chapter 119, F.S., the Florida Constitution, or other authority, the Proposer must also simultaneously provide the District with a separate redacted copy of its Proposal and briefly describe in writing the grounds for claiming exemption from the public records law, including the specific statutory citation for such exemption. This redacted copy shall contain the District's solicitation name, number, and the name of the Proposer on the cover, and shall be clearly titled "Redacted Copy." The redacted copy shall be provided to the District at the same time the Proposer submits its Proposal to the solicitation, and must only exclude or redact those exact portions which are claimed confidential, proprietary, or trade secret. The Proposer shall be responsible for defending its determination that the redacted portions of its response are confidential, trade secret, or otherwise not subject to disclosure. Further, the Proposer shall protect, defend, and indemnify the District for any and all claims arising from or relating to Proposer's determination that the redacted portions of its response are confidential, proprietary, trade secret, or otherwise not subject to disclosure. If the Proposer fails to submit a Redacted Copy with its Proposal, the District is authorized to produce the entire documents, data, or records submitted by the Proposer in answer to a public record request for these records. In no event shall the District, Board, or any of its employees or agents, be liable for disclosing, or otherwise failing to protect, the confidentiality of information submitted in response to this solicitation.

3.7 Small Business Participation

This RFP, in the evaluation phase, is subject to the small business development provisions specified in Board Policy 6325. If the Proposer is considering using subcontractors, the District highly encourages the use of small business vendors.

3.8 Local Business Preference

This RFP, in the evaluation phase, is subject to the local preference provisions specified in Board Policy 6450. If the Proposer is considering using subcontractors, the District highly encourages the use of local business vendors

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SECTION 4: Contract Terms and Conditions

4.1 Contract Modifications

During the term of the Contract, the District may unilaterally require changes (altering, adding to, or deducting from the specifications) provided such changes are within the general scope of this solicitation. The Contractor may request an equitable adjustment in the price(s) or delivery date(s) if the change affects the cost or time of performance. Such equitable adjustments require a formal contract amendment. The District shall provide written notice to the Bidder 30 days in advance of any Department-required changes to the technical specifications and/or scope of service, which affects the Bidder's ability to provide the service as specified herein. Any changes, other than purely administrative changes, will require a written change order or formal Contract amendment.

The District will authorize additional services on an individual basis. The District would jointly determine with the Contractor a "not to exceed" price for each additional project using the contractually established hourly rates.

4.2 Use by Other Public Agencies

Pursuant to their own governing laws, and subject to the agreement of the Contractor, other entities may be permitted to make purchases at the terms and conditions contained herein. Any such purchases are independent of the agreement between the District and Contractor, and the District shall not be a party to any transaction between the Contractor and any other purchaser.

The District hereby notifies interested parties that the Florida Department of Management Services purchasing agreements and state term contracts have been reviewed for the goods and services contemplated by this solicitation and the District has determined conducting our own solicitation is in our best interest.

4.3 Travel Expenses

The District shall not be responsible for the payment of any travel expenses incurred by Proposers due to this RFP or Contract.

4.4 E-Verify

Per Executive Order 11-116, "The provider agrees to utilize the U.S. Department of Homeland Security's E-Verify system, <https://e-verify.gov/employers>, to verify the employment eligibility of all new employees hired during the contract term by the Provider. The Provider shall also include a requirement in subcontracts that the subcontractor shall utilize the E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term." Contractors meeting the terms and conditions of the E-Verify System are deemed to comply with this provision.

Beginning January 1, 2021, every public employer, contractor, and subcontractor shall register with and use the E-Verify system to verify the work authorization status of all newly hired employees. A public employer, contractor, or subcontractor shall not enter into a contract unless each party to the contract registers with and uses the E-Verify system per Section 448.095, F.S.

4.5 Subcontracts

The Contractor may, only with the prior written consent of the District, enter into written subcontracts for the delivery or performance of services as indicated in this RFP. Anticipated subcontract agreements known at the time of Proposal submission must be identified in the submitted Proposal using Attachment VII, Subcontracting Form. If a subcontract has been identified at the time of submission, a copy of the proposed subcontract must be submitted to the District. No subcontract, which the Contractor enters into concerning the performance of any of its functions under the Contract, shall in any way relieve the Contractor of any responsibility for the performance of its duties. All subcontractors, regardless of function, providing services on District property, shall comply with the District's security requirements, as defined by the Board, including background checks, compliance with Board Policy 2.021, the Jessica Lunsford Act, and all other Contract requirements. All payments to subcontractors shall be made by the Contractor.

If a subcontractor is utilized by the Contractor, the Contractor shall pay the subcontractor within seven (7) working days after receipt of full or partial payments from the District, per Section 287.0585, F.S. It is understood, and agreed that the District shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Contractor shall be solely liable to the subcontractor for all expenses and liabilities under the Contract. Failure by the Contractor to pay the subcontractor within seven (7) working days will result in a penalty to be paid by the Prime Contractor to the subcontractor in the amount of one-half ($\frac{1}{2}$) of one percent (1%) of the amount due per day from the expiration of the period allowed herein for payment. Such penalty shall be in addition to actual payments owed and shall not exceed fifteen percent (15%) of the outstanding balance due.

4.6 Background Screening Requirements/Jessica Lunsford Act

Florida Statutes contain certain fingerprinting and/or screening requirements pertaining to all persons or entities entering into contracts with Schools, School Boards, School Districts, and Charter Schools who may have personnel who will be on school grounds when students may be present. Any individual who fails to meet the statutory requirements shall not be allowed on school grounds. Failure to comply with the statutory requirements will be considered a material default of this Contract.

The Contractor shall bear all costs associated with background screening.

District Contact

Donald Kimbler

Leon County Schools Safety & Security

Monday-Friday (excluding District holidays), 8:00 a.m. – 5:00 p.m.

Phone: (850) 487-7293

Email: kimblerd@leonschools.net

4.7 Insurance

Below are the minimum insurance requirements the Contractor(s) must maintain:

- 4.7.1 General Liability: Limits not less than \$1,000,000 per occurrence for Bodily Injury/ Property Damage; \$1,000,000 General Aggregate. Limits not less than \$1,000,000 for Products/Completed Operations Aggregate.
- 4.7.2 Professional Liability/Technology Errors & Omissions: Limit not less than \$1,000,000 per occurrence covering services provided under this Contract.
- 4.7.3 Workers Compensation: Florida Statutory limits in accordance with Chapter 440, F.S.; Employer's Liability limits not less than \$100,000/\$100,000/\$500,000 (each accident/disease-each employee/disease-policy limit).
- 4.7.4 Auto Liability: Owned, Non-Owned and Hired Auto Liability with Bodily Injury and Property Damage limits of not less than \$1,000,000 Combined Single Limit. If Contractor does not own any vehicles, hired and non-owned automobile liability coverage in the amount of \$1,000,000 shall be accepted. In addition, an affidavit signed by the Contractor must be furnished to the District indicating the following: *"(Contractor Name) does not own any vehicles. In the event insured acquires any vehicles throughout the term of this agreement, insured agrees to provide proof of "Any Auto" coverage effective the date of acquisition"*.
- 4.7.5 Acceptability of Insurance Carriers: The insurance policies shall be issued by companies qualified to do business in the State of Florida. The insurance companies must be rated at least A-VI by AM Best or Aa3 by Moody's Investor Service.
- 4.7.6 Verification of Coverage: Proof of insurance must be furnished within fifteen (15) days of award of the contract.
- 4.7.7 Required Conditions: Liability policies must contain the following provisions. In addition, the following wording must be included on the Certificate of Insurance:

The School Board of Leon County, Florida, its members, officers, employees and agents are added as additional insured.

All liability policies are primary of all other valid and collectable coverage maintained by the School Board of Leon County, Florida.

Certificate Holder: The School Board of Leon County, Florida, 2757 W. Pensacola St. Tallahassee, FL 32303

The School Board of Leon County, Florida reserves the right to review, reject or accept any required policies of insurance, including limits, coverage's or endorsements, herein throughout the term of this agreement.

4.7.8 Cancellation of Insurance: Vendors are prohibited from providing services under this Agreement with LCSB without the minimum required insurance coverage and must notify LCSB within two business days if required insurance is cancelled.

4.8 Copyrights, Right to Data, Patents, and Royalties

Where contracted activities produce original writing, sound recordings, pictorial reproductions, drawings, or other graphic representation and works of any similar nature, the District has the right to use, duplicate and disclose such materials in whole or in part, in any manner, for any purpose whatsoever and to have others acting on behalf of the District to do so.

The District shall have unlimited rights to use, disclose or duplicate, for any purpose whatsoever, all information and data developed, derived, documented, or furnished by the Proposer. All computer programs and other documentation produced as part of the Contract shall become the exclusive property of the District, and may not be copied or removed by any employee of the Contractor's without express written permission of the District.

The Contractor, without exception, shall indemnify, and save harmless the District, the Board, and its employees from liability of any nature or kind, including costs and expenses for or on account of any copyrighted, patented, or unpatented invention, process, or article manufactured or supplied by the Vendor. The Vendor has no liability when such claim is solely and exclusively due to the combination, operation, or use of any article supplied hereunder with equipment or data not supplied by the Contractor or is based solely and exclusively upon the District's alteration of the article. The District will provide prompt written notification of a claim of copyright or patent infringement, and will afford the Contractor the full opportunity to defend the action, and control the defense of such claim.

Further, if such a claim is made or is pending, the Contractor may, at its option and expense, procure for the District the right to continue the use of, replace, or modify the article to render it non-infringing. If none of the alternatives are reasonably available, the District agrees to return the article to the Contractor upon its request and receive reimbursement, fees, and costs, if any, as may be determined by a court of competent jurisdiction. If the Contractor uses any design, device, or materials covered by letter, patent or copyright, it is mutually agreed and understood without exception that the Contract prices shall include all royalties or costs arising from the use of such design, device, or materials in any way involved in the work to be performed hereunder.

4.9 Independent Contractor Status

The Successful Proposer shall be considered an independent contractor in the performance of its duties, and responsibilities. The District shall neither have nor exercise any control or direction over the methods by which the Contractor shall perform its work and functions other than as provided

herein. Nothing is intended to, nor shall be deemed to constitute, a partnership or a joint venture with the Contractor(s).

4.10 Contact with Students

No Contractor staff, subcontractors, suppliers, or anyone involved in any manner with providing goods or services under the Contract(s) shall have direct or indirect contact with students at school sites. A violation of this provision shall result in immediate termination of the offender and issuance of a trespass notice from the Board. The Contractor shall be responsible for ensuring compliance by all employees, independent contractors, subcontractors, or other persons involved in any manner with providing goods or services under the Contract(s).

4.11 Assignment

The Contractor shall not assign its responsibilities or interests to another party without the prior written approval of the District. The Board shall, at all times, be entitled to assign or transfer its rights, duties, and obligations to another governmental entity of the State of Florida, upon giving written notice to the Contractor.

4.12 Force Majeure

Neither party shall be liable for loss or damage suffered as a result of any delay or failure in performance under the Contract or interruption of performance resulting directly or indirectly from acts of God, fire, explosions, earthquakes, floods, water, wind, lightning, civil or military authority, acts of public enemy, war, riots, civil disturbances, insurrections, strikes, or labor disputes.

4.13 Severability

The invalidity or unenforceability of any particular provision shall not affect the other provisions hereof and shall be construed in all respects as if such invalid or unenforceable provision was omitted, so long as the material purposes can still be determined and effectuated.

4.14 Reservation of Rights

The District reserves the exclusive right to make certain determinations regarding the service requirements. The absence of the District setting forth a specific reservation of rights does not mean that any provision regarding the services to be performed is subject to mutual agreement. The District reserves the right to make any and all determinations exclusively which it deems are necessary to protect the best interests of the District and the health, safety, and welfare of the District's employees, and of the general public which is served by the Board, either directly or indirectly, through these services.

4.15 Americans with Disabilities Act

The Proposer shall comply with the Americans with Disabilities Act (ADA). In the event of the Proposer's noncompliance with the non-discrimination clauses, the ADA, or with any other such rules, regulations, or orders, the Contract may be cancelled, terminated, or suspended in whole or in part, and the Proposer may be declared ineligible for further contracts.

4.16 Employment of District Personnel

The Contractor shall not knowingly engage, employ or utilize, on a full-time, part-time, or any other basis during the term of the Contract, any current or former employee of the District where such employment conflicts with Section 112.3185, F.S.

4.17 Legal Requirements

The applicable provisions of all federal, state, county, and local laws, and all ordinances, rules, and regulations shall govern development, submittal, and evaluation of all Proposals received in response to this RFP and shall govern any and all claims and disputes which may arise between a person(s) submitting a Proposal hereto and the Leon County School Board, by and through its officers, employees and authorized representatives, or any other person, natural or otherwise; and lack of knowledge by any Contractor shall not constitute a cognizable defence against the legal effect thereof.

4.18 Conflict of Law and Controlling Provisions

The Contract, plus any conflict of law issue, shall be governed by the laws of the State of Florida. The venue for any legal proceedings will be Leon County, Florida

4.19 Default

If the awarded Proposer should breach the Contract(s) awarded, the Board reserves the right to seek all remedies in law and/or in equity.

4.20 Termination

4.20.1 Termination at Will

The Contract may be terminated by the District upon no less than 60 calendar days' notice and by the Contractor upon no less than 180 calendar days' notice, without cause, unless a lesser time is mutually agreed upon by both parties. Notice shall be delivered by certified mail (return receipt requested), by another method of delivery whereby an original signature is obtained, or in-person with proof of delivery.

4.20.2 Termination for Cause

Performance issues will be handled per Section 2.12 of the RFP. In the event the Contractor's performance issues are not remedied or are so egregious as to cause damage to life, safety, or property, the District may terminate the Contract upon 24 hours' written notice to the

Contractor. Notice shall be delivered by certified mail (return receipt requested), in-person with proof of delivery, or by another method of delivery whereby an original signature is obtained.

4.20.3 Termination for Unauthorized Employment

Violation of the provisions of Section 274A of the Immigration and Nationality Act shall be grounds for unilateral cancellation of the Contract.

4.20.4 Termination for Lack of Funds

In the event the funds to finance this Contract become unavailable, the District may terminate the Contract upon no less than 24 hours' notice, in writing, to the Contractor. Notice shall be delivered by certified mail (return receipt requested), in-person with proof of delivery, or by another method of delivery whereby an original signature is obtained. The District shall be the final authority as to the availability of funds.

4.20.5 Contract Termination Requirements

If at any time, the Contract is cancelled, terminated, or otherwise expires, and a Contract is subsequently executed with a contractor other than the Contractor or service delivery is provided by the District, the Contractor has the affirmative obligation to assist in the smooth transition of Contract services to the subsequent provider. This includes, but is not limited to, the timely provision of all Contract-related documents, information, and reports, not otherwise protected from disclosure by law to the replacing party.

4.21 Public Records

To the extent that information is utilized in the performance of the Contract(s) or generated as a result of it, and to the extent that information meets the definition of "public record," as defined in Section 119.011(12), F.S., said information is recognized by the parties to be a public record and, absent a provision of law or administrative rule or regulation requiring otherwise, shall be made available for inspection and copying by any person upon request as provided in Chapter 119, F.S. The Contractor agrees to (a) keep and maintain public records required to perform the service; (b) upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S., or as otherwise provided by law; (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract term and following completion of the Contract if the Contractor does not transfer the records to the District; and (d) upon completion of the Contract, transfer, at no cost, to the District all public records in possession of the Contractor or keep and maintain public records required by the District to perform the service. If the Contractor transfers all public records to the District upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Contract, the Contractor shall meet all applicable requirements for retaining public records.

All records stored electronically must be provided to the District, upon request from the District's custodian of public records or Contract Manager, in a format that is compatible with the information technology systems of the District. Unless a greater retention period is required by state or federal law, all documents pertaining to the program contemplated by this RFP shall be retained by the Proposer for five (5) years after the termination of the resulting contract or longer as may be required by any renewal or extension of the Contract. The District may unilaterally cancel the Contract for refusal by the Proposer to allow public access to all documents, papers, letters, or other material made or received by the Proposer in conjunction with the Contract unless the records are exempt from Section 24(a) of Art. I of the State Constitution and either Sections 119.07(1), or 119.071, F.S.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, JULIE JERNIGAN, AT jerniganj@leonschools.net, (850)487-7363, 520 S. Appleyard Dr., Tallahassee, FL 32304.

4.22 Indemnification

The Contractor shall be liable and agrees to be liable for, and shall indemnify, defend, and hold the District, Board, its employees, agents, officers, heirs, and assignees harmless from any and all claims, suits, judgments, or damages including court costs and attorney's fees arising out of intentional acts, negligence, or omissions by the Contractor, or its employees or agents, in the course of the operations of the Contract, including any claims or actions brought under Title 42 USC §1983, the Civil Rights Act.

4.23 Disputes

Any dispute concerning the performance of the terms of the Contract shall be resolved informally by the Contract Manager. Any dispute that cannot be resolved informally shall be reduced to writing and delivered to the District's Assistant Superintendent of Business Services, or designee. The District's Assistant Superintendent of Business Services, or designee, shall decide the dispute, reduce the decision to writing, and deliver a copy to the parties, the Contract Managers, and the District's Contract Administrator.

4.24 Federal Terms and Conditions

For any solicitation that involves, receives or utilizes Federal funding, the following terms and conditions shall be considered a part of the solicitation and resulting Contract and the Vendor accepts and acknowledges that it is and will continue to be in compliance with said terms and conditions for the term of the awarded Contract:

- a. Equal Employment Opportunity (2 CFR Part 200.326(C)): All vendors, contractors, and subcontractors must comply with Executive Order 11246, entitled "Equal Employment Opportunity" as amended by Executive Order 11375, implementing regulations at 41 CFR Part 60. Applies to all construction contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3.
- b. Copeland "Anti-Kickback" Act (2 CFR Part 200.326(D)): All vendors, contractors, and subcontractors must comply with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145) as supplemented in Department of Labor regulations (29 CFR part 3). Applies to all contracts and sub grants for construction or repair.
- c. Davis-Bacon Act (2 CFR Part 200.326(D)): All vendors, contractors, and subcontractors must comply with the Davis-Bacon Act (40 U.S.C. 3141-3144 and 3146-3148) as supplemented by Department of Labor regulations (29 CFR part 5). Applies to all prime construction contracts in excess of \$2,000 awarded by the District and sub grantees when required by Federal grant program legislation.
- d. Contract Work Hours & Safety Standards Act (2 CFR Part 200.326(E)): All vendors, contractors, and subcontractors must comply with 40 U.S.C. 3702 and 3704 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708) as supplemented by Department of Labor regulations (29 CFR part 5). Applies to all applicable contracts awarded by the District and sub grantees in excess of \$100,000 that involve the employment of mechanics or laborers.
- e. Access to Records (2 CFR Part 200.336): All vendors, contractors, and subcontractors shall give access to the School Board of Leon County, the appropriate Federal agency, Inspectors General, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers and records of the vendor which is directly pertinent to this specific solicitation for the purpose of making audit, examination, excerpts and transcripts.
- f. Rights to Inventions Made Under a Contract or Agreement (2 CFR Part 200.326 (F)): The recipient or subrecipient must comply with the requirements of 37 CFR Part 401 and any implementing regulations issued by the awarding agency. Applies to Federal awards meeting the definition of "funding agreement" under 37 CFR §401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business Contractor or non-profit organization.
- g. Clean Air Act (2 CFR 200.326(G)): All vendors, contractors, and subcontractors must comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q), and the Federal Water pollution Control Act as amended (33 U.S.C. 1251-1387). Applies to contracts, subcontracts and sub grants for amounts in excess of \$150,000.
- h. Energy Efficiency (2 CFR 200.326(H)): All vendors, contractors, and subcontractors must comply with mandatory standards and policies relating to energy efficiency which are contained

in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).

- i. Federal Debarment Certification (2 CFR Part 200.326(I)): Certification regarding debarment, suspension, ineligibility, and voluntary exclusion as required by Executive Orders 12549 and 12689, Debarment and Suspension; and in accordance with 2 CFR Part 180, Section 300.
 - 1. The prospective lower tier participant certifies, by submission and signature of this Proposal, that neither it, nor its principals, its agents or its representatives are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
 - 2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Proposal.
- j. Anti-Lobbying Certification (2 CFR Part 220.326(J)): Certification regarding use of Federal funds as required by Byrd Anti-Lobbying Amendment 31 U.S.C. 1352. This provision applies to varied at or above \$100,000.
 - 1. The Contractor certifies, by submission and signature of their Proposal, that during the term and after the awarded term of all contracts resulting from this procurement, it is in compliance with all applicable provisions of the Byrd Anti-Lobbying Amendment 31 U.S.C. 1352, including that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352.
 - 2. Where funds other than Federal appropriated funds are used for such purpose in connection with obtaining any Federal award, the Contractor must disclose same.
- k. Procurement of recovered materials (2 CFR §200.322): The non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. Applies to items where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000.
- l. Records Retention: (2 CFR §200.333): Financial records, supporting documents, statistical records and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.

4.25 Anti-Discrimination

No person shall, on the basis of sex (including transgender, gender nonconforming, and gender identity), marital status, sexual orientation, race, religion, ethnicity, national origin, age, color, pregnancy, disability, military status, or genetic information be excluded from participation in, be denied the proceeds or benefits of, or be otherwise subjected to, discrimination in the performance of this Contract.

4.26 Discriminatory Vendor List

Per the provisions of 287.134(2)(a), F.S. "An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity." The Vendor certifies, by submission and signature of their Proposal, that neither the Proposer, nor its principal Vendor, agent or representative is presently on the discriminatory vendor list, or otherwise precluded by Section 287.134, F.S. from participating in this Contract.

4.27 Public Entity Crime & Convicted Vendor List

Per the provisions of 287.133 (2)(a), F.S. "a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal or reply on a contract to provide any goods or services to a public entity, may not submit a bid, proposal or reply on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids, proposals or replies on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Florida Statute 287.017 for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. The Vendor certifies, by submission and signature of their Proposal, that neither the Proposer, nor its principal, agent, or representative is presently debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded from participation in this transaction or otherwise precluded by Section 287.133, F.S. from participating in this Contract.

4.28 Scrutinized Companies Certification

The Proposer certifies they are not listed on the Scrutinized Companies that Boycott Israel List, created under Section 215.4725, F.S., and they are not currently engaged in a boycott of Israel. If the Contract exceeds \$1,000,000 in total (not including renewal years), the Proposer certifies that it is not listed on either the Scrutinized Companies with Activities in Sudan List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created under Sections 215.473 and 215.4725, F.S., and further certifies they are not engaged in business operations in Cuba or Syria as stated in Section 287.135(2)(b)2, F.S. Per Sections 287.135(5) and 287.135(3), F.S., the Proposer agrees the Board may immediately terminate the Contract for cause if the Proposer is found to have submitted a false certification or if the Proposer is placed on the Scrutinized Companies with Activities in Sudan

List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or has engaged in business operations in Cuba or Syria during the term of the Contract. Any company that submits a Proposal for a contract or upon execution or renewal of a contract with an agency or local governmental entity for goods or services of any amount must certify that the company is not participating in a boycott of Israel.

[The remainder of this page is purposefully blank]

SECTION 5: Definitions

In this RFP, the following words and expressions have the definitions below, unless the context otherwise clearly leads to a different interpretation.

Adjacent County	Any private independent vendor whose county abuts Leon County and has been licensed at least six (6) months preceding the bid or proposal opening, as required by local, State, and Federal law, to provide the goods and services to be purchased.
Business Day	Any weekday in Florida, excluding Saturdays, Sundays, and District-observed holidays.
Contract	The written agreement entered by the Board and Contractor(s) resulting from the award of this solicitation for the delivery of the goods or services described herein.
Contract Manager	The District representative, or their designee, whose responsible for oversight of the resulting Contract including performance monitoring and certification of invoices for payment.
District/Board (LCSB)	Leon County School District, with the Leon County School Board serving as the Governing Board and contracting entity
Mandatory Responsiveness Requirements	Terms, conditions, and requirements that must be met by the Proposer to be considered responsive to this solicitation.
Material Deviation(s)	A deviation which, in the District's sole discretion, is not in substantial accordance with the requirements herein, provides a significant competitive advantage to one Proposer over other Proposers, has a potentially substantial effect on the quantity or quality of items proposed, services proposed, or cost to the District.
Minor Irregularity	A variation from the requirements herein that does not give the Proposer a substantial competitive advantage or benefit not enjoyed by other Proposers and does not adversely impact the interests of the District.
Proposer	A legally qualified corporation, partnership, or other business entity that submits a Proposal to the District in response to this RFP. This term differs from suppliers, which refers to the marketplace at large.
Responsible Proposer	A Proposer who can fully perform all aspects of the Contract Requirements and has the integrity and reliability to ensure good faith performance.
Responsive Proposal	A Proposal, submitted by a Responsible Proposer, which conforms to all material aspects of this RFP.
Subcontract	An agreement between the Contractor and any other person or organization, in which that person or organization agrees to perform any duties on the Contractor's behalf under the Contract. The Successful Proposer is not relieved of its duties under the Contract when it enters a Subcontract.
Successful Proposer(s) or Contractor	The Proposer(s) who is awarded the Contract(s) to deliver the goods or provide the services sought in this RFP.

Attachment I
Cost Proposal Form

RFP No. 503-2023 External Independent Auditing Services

Item #	Description	Cost Proposal
1.	Annual Audit – Financial Statements, and Single Audits	\$ _____
2.	Annual Audit – Internal Accounts Only	\$ _____
Optional Services It is anticipated that the Contractor would use staff with a variety of skill and experience levels in providing the additional services contemplated by this RFP. Contractors should include below, an hourly rate for each type of staff		
3.	Partner	\$ _____/hour
4.	Manager	\$ _____/hour
5.	Supervisor	\$ _____/hour
6.	Senior Accountant	\$ _____/hour
7.	Staff	\$ _____/hour

Company Name

FEIN

Authorized Representative Name (Printed)

Authorized Representative Title

Authorized Representative Signature

Date

Attachment II

Required Provisions Certifications

1. **Business/Corporate Experience**

This is to certify that the Proposer is:

- a. Licensed to practice public accounting within the State of Florida;
- b. A member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants;
- c. Have performed continuous certified public accounting services in the government sector such as a municipality, school district, or other governmental entity(ies) for a minimum of five years of recent experience; and
- d. Possesses required qualifications to perform audits in accordance with Government Auditing Standards.

2. **Prime Vendor**

This is to certify that the Successful Proposer will act as the Prime Contractor to the District for all services provided under the Contract(s).

3. **Meets Legal Requirements**

This is to certify that the Proposer's Proposal and all services provided under the Contract will be compliant with all laws, rules, and other authority applicable to providing the services including, but not limited to, Florida's Open Government laws (Article I, Section 24, Florida Constitution, Chapter 119, F.S.).

4. **Financial Disclosure**

This is to certify that the Proposer has disclosed in their Proposal all suspensions, revocations, bankruptcies, judgements, or liens in the last five (5) years.

5. **Federal Debarment**

This is to certify that neither the Proposer, nor its principles, is currently disbarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this solicitation by any Federal department or agency.

6. **Conflict of Interest**

Per Section 1001.42(12)(i), F.S., this certifies that no member of the Leon County School Board or the Superintendent has any financial interest in the Proposer whatsoever.

7. **Statement of No Inducement**

This is to certify that no attempt has been made or will be made by the Proposer to induce any other person or Contractor to submit or not to submit a Proposal with regards to this RFP. Furthermore, this is to certify that the Proposal contained herein is submitted in good faith and not subject to any agreement or discussion with, or inducement from, any Contractor or person to submit a complementary or other non-competitive Proposal.

8. **Statement of Non-Disclosure**

This is to certify that none of the contents of this Proposal have been disclosed before award, directly or indirectly, to any other Proposer or competitor.

9. **Statement of Non-Collusion**

This is to certify that the proposed costs in this Proposal have been arrived at independently, without consultation, communications, or agreement as to any matter relating to such costs with any other Proposer or with any competitor and not to restrict competition.

10. Scrutinized Companies Certification

The Proposer certifies they are not listed on the Scrutinized Companies that Boycott Israel List, created under Section 215.4725, F.S., and they are not currently engaged in a boycott of Israel. If the resulting Contract exceeds \$1,000,000.00 in total, not including renewal years, the Proposer certifies that they are not listed on either the Scrutinized Companies with Activities in Sudan List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created under Sections 215.473, F.S., and 215.4725, F.S., and further certifies they are not engaged in business operations in Cuba or Syria. In compliance with Sections 287.135(5), F.S., and 287.135(3), F.S., the Proposer agrees the District may immediately terminate the resulting Contract for cause if the Proposer is found to have submitted a false certification or if the Proposer is placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or has engaged in business operations in Cuba or Syria during the term of the Contract. Any company that submits a bid or proposal for a contract, or intends to enter into or renew a contract with an agency or local governmental entity for commodities or services, of any amount, must certify that the company is not participating in a boycott of Israel.

By signing this certification below, the Authorized Representative affirms they have the authority to bind the Proposer and acknowledges and affirms the statements above.

STATE OF FLORIDA _____
COUNTY OF _____ **Authorized Representative (Print)** **Authorized Representative (Signature)**
The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 20____, by _____ (name of authorized representative) as _____ (position title) for _____ (Vendor Name).

Notary Signature

(NOTARY SEAL)

Name of Notary (Typed, Printed, or Stamped)

Personally Known ____ OR Produced Identification ____ Type of Identification _____

Attachment III
Notice of Conflict of Interest

Company Name: _____ [Proposers shall complete either Section 1 or Section 2]

Solicitation Number: RFP 503-2023

To participate in this solicitation process and comply with the provisions of Chapter 112.313, Florida Statutes, the undersigned corporate officer hereby discloses the following information to the Leon County School Board.

Section I

I hereby certify that no official or employee of the School Board requiring the goods or services described in these specifications has a material financial interest in this company.

Authorized Representative (Signature)

Authorized Representative (Print)

Section 2

I hereby certify that the following named Leon County School Board official(s) and employee(s) have a material financial interest(s) (over 5%) in this company, and they have filed Conflict of Interest Statements with the Leon County Supervisor of Elections, before the Proposal Opening.

Name	Title/Position	Date of Filing
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Authorized Representative (Signature)

Authorized Representative (Print)

Date

Attachment IV **Proposer Contact Information**

The Proposer shall identify the contact information for solicitation and contractual purposes via the requested fields in the table below.

	For solicitation purposes, the Proposer's representative shall be:	For contractual purposes, should the Proposer be awarded, the Proposer's representative shall be:
Name:		
Title:		
Street Address:		
City, State, Zip code		
Telephone: (Office)		
Telephone: (Cell)		
Email:		

Company Name	Authorized Representative (Signature)	Date
FEIN #	Authorized Representative (Printed)	

Attachment V
Proposer's Reference Form

In the spaces provided below, the Proposer shall list all names under which it has operated during the past five (5) years.

On the following pages, the Proposer shall provide the information indicated for three (3) separate and verifiable references. The references listed must be for businesses or government entities for whom the Proposer has provided services of similar scope and size to the services identified in the RFP. The same reference may not be listed for more than one (1) organization and confidential references shall not be included. In the event, the Proposer has had a name change since the time work was performed for a listed reference, the name under which the Proposer operated at that time must be provided in the space provided for the Proposer's Name.

References that are listed as subcontractors in the response will not be accepted as references under this solicitation. Additionally, References shall pertain to current and ongoing services or those that were completed before January 1, 2021. References shall not be given by:

- Persons employed by the District within the past three (3) years.
- Persons currently or formerly employed or supervised by the Proposer or its affiliates.
- Board members within the Proposer's organization.
- Relatives of any of the above.

Additionally, the District reserves the right to contact references other than those identified by the Proposer to obtain additional information regarding past performance.

Proposer's Reference Form

Reference #1

Proposer Name: _____

Reference Company Name: _____

Address: _____

Primary Contact Person: _____ Alternate Contact Person: _____

Primary Contact Title: _____ Alternate Contact Title: _____

Primary Contact Phone: _____ Alternate Contact Phone: _____

Primary Contact Email: _____ Alternate Contact Email: _____

Contract Performance Period: _____ Location of Services: _____

Brief description of the services performed for this reference:

Overall contract performance: ☐ Poor ☐ Fair ☐ Adequate ☐ Good ☐ Excellent

Would you contract with this vendor again? Yes_____ No_____

Primary Reference Contact Signature

Date

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization this _____ day of _____, 20____, by _____ (name of authorized representative) as _____ (position title) for _____ (company name).

Notary Signature

(NOTARY SEAL)

Name of Notary (Typed, Printed, or Stamped)

Personally Known [] **OR** Produced Identification [] Type of Identification _____

Proposer's Reference Form

Reference #2

Proposer Name: _____

Reference Company Name: _____

Address: _____

Primary Contact Person: _____ Alternate Contact Person: _____

Primary Contact Title: _____ Alternate Contact Title: _____

Primary Contact Phone: _____ Alternate Contact Phone: _____

Primary Contact Email: _____ Alternate Contact Email: _____

Contract Performance Period: _____ Location of Services: _____

Brief description of the services performed for this reference:

Overall contract performance: ☐ Poor ☐ Fair ☐ Adequate ☐ Good ☐ Excellent

Would you contract with this vendor again? ☐ Yes ☐ No

Primary Reference Contact Signature

Date

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 20____, by _____ (name of authorized representative) as _____ (position title) for _____ (company name).

Notary Signature

(NOTARY SEAL)

Name of Notary (Typed, Printed, or Stamped)

Personally Known ☐ **OR** Produced Identification ☐ Type of Identification _____

Proposer's Reference Form

Reference #3

Proposer Name: _____

Reference Company Name: _____

Address: _____

Primary Contact Person: _____ Alternate Contact Person: _____

Primary Contact Title: _____ Alternate Contact Title: _____

Primary Contact Phone: _____ Alternate Contact Phone: _____

Primary Contact Email: _____ Alternate Contact Email: _____

Contract Performance Period: _____ Location of Services: _____

Brief description of the services performed for this reference:

Overall contract performance: ☐ Poor ☐ Fair ☐ Adequate ☐ Good ☐ Excellent

Would you contract with this vendor again? ☐ Yes ☐ No

Primary Reference Contact Signature

Date

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 20____, by _____ (name of authorized representative) as _____ (position title) for _____ (company name).

Notary Signature

(NOTARY SEAL)

Name of Notary (Typed, Printed, or Stamped)

Personally Known ☐ **OR** Produced Identification ☐ Type of Identification _____

Attachment VI
Local Preference Affidavit

To qualify for the Local Vendor Preference, a Proposer must have a physical location in Leon County (or an Adjacent County), employ at least one (1) person at that location, and have been licensed, as required, for at least six (6) months before the Proposal Opening. The Proposer, on a day-to-day basis, should provide the goods/services provided under this Contract substantially from the local business address. Post Office boxes are not acceptable for purposes of obtaining this preference.

By completing this Affidavit, the Proposer affirms that it is a local or Adjacent County Business, as defined by Board Policy 6450.

Please complete the following in support of the self-certification:

Proposer Name: _____

Physical Address: _____

County: _____

Phone of Local Location: _____

Length of Time at this Location: _____ **# of Employees at this Location:** _____

Is your business certified as a small business enterprise through Leon County Schools? _____

STATE OF FLORIDA
COUNTY OF _____

Authorized Representative (Print)

Authorized Representative (Signature)

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 20____, by _____ (name of authorized representative) as _____ (position title) for _____ (company name).

Notary Signature

(NOTARY SEAL)

Name of Notary (Typed, Printed, or Stamped)

Personally Known ☐ **OR** Produced Identification ☐ Type of Identification _____

Attachment VII
Subcontracting Form

The Proposer shall complete the information below on all subcontractors that will be providing services to the Proposer to meet the requirements of the Contract, should the Proposer be awarded. Submission of this form does not indicate the District's approval of such subcontractor(s), but provides the District with information on proposed subcontractors for review.

Complete a separate sheet for each subcontractor.

Prime Proposer Name:

Type/Description of Goods or Service Subcontractor will provide:

Subcontractor Company Name: _____ FEIN: _____

Contact Person: _____ Contact Phone Number: _____

Address: _____

Email address: _____

Currently Registered as a Small Business with Leon County Schools? Yes _____ No _____

Local Proposer per PO6450? Yes _____ No _____

In a job description format, identify the responsibilities and duties of the subcontractor based on the specifications or scope of services outlined in this solicitation.

Attachment VIII
Drug-Free Workplace Certification

The undersigned Proposer, in accordance with Section 287.087, F.S. hereby certifies that

Name of Business

does:

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

As the person authorized to sign this statement, I certify that this Contractor complies fully with the above requirements.

Signature of Authorized Officer _____

Date _____

Attachment IX

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion AD-1048
Lower Tier Covered Transactions

The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 C.F.R. §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

According to the Paperwork Reduction Act of 1995 an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal, civil, fraud, privacy, and other statutes may be applicable to the information provided.

(Read instructions on page two before completing certification.)

A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;

B. Where the prospective lower tier participant is unable to certify to any of the statements in this

ORGANIZATION NAME	PR/AWARD NUMBER OR PROJECT NAME
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)	
SIGNATURE(S)	DATE

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint \(https://www.ascr.usda.gov/filing-program-discrimination-complaint-usda-customer\)](https://www.ascr.usda.gov/filing-program-discrimination-complaint-usda-customer) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442.

Instructions for Certification

- (1) By signing and submitting this form, the prospective lower tier participant is providing the certification set out on page 1 in accordance with these instructions.
- (2) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
- (3) The prospective lower tier participant shall provide immediate written notice to the person(s) to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (4) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, at 2 C.F.R. Parts 180 and 417. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
- (5) The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
- (6) The prospective lower tier participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (7) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the System for Award Management (SAM) database.
- (8) Nothing contained in the foregoing shall be construed to require establishment of a system of records to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (9) Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Attachment X

CERTIFICATION REGARDING LOBBYING
CERTIFICATION FOR CONTRACTS, GRANTS, AND COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated-funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of congress, or an employee of a member of congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal-appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, subgrants, and contracts under grants, loans and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

By _____

Date: _____

(Signature of Official (Executive Director) Authorized to Sign Application)

By _____

Date: _____

(Signature of Official (Chief Financial Officer) Authorized to Sign Application)

For _____

Name of Grantee

Title of Grant Program

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

1. Type of Federal Action: a. contract ____ b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	2. Status of Federal Action: a. bid/offer/application ____ b. initial award c. post-award	3. Report Type: a. initial filing ____ b. material change For material change only: Year ____ quarter ____ Date of last report ____
4. Name and Address of Reporting Entity: ____ Prime ____ Subawardee Tier____, if Known: Congressional District, if known:	5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known:	
6. Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable: _____	
8. Federal Action Number, if known:	9. Award Amount, if known: \$	
10. a. Name and Address of Lobbying Registrant <i>(if individual, last name, first name, MI):</i>	b. Individuals Performing Services <i>(including address if different from No. 10a)</i> <i>(last name, first name, MI):</i>	

11. Information requested through this form is authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Signature: _____

Print Name: _____

Title: _____

Telephone No.: _____ Date: _____

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations to Bid (ITB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form; print his/her name, title, and telephone number.

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

THE SCHOOL BOARD OF LEON COUNTY, FLORIDA

RFP 503-2023

External Independent Auditing Services

CONTACTS

Ryan M. Tucker, CPA
Audit Partner

ryan@purvisgray.com

Timothy M. Westgate, CPA
Audit Partner

twestgate@purvisgray.com

PURVIS, GRAY AND COMPANY, LLP

850.224.7144

443 East College Avenue
Tallahassee, Florida 32301

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

purvisgray.com

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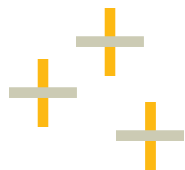
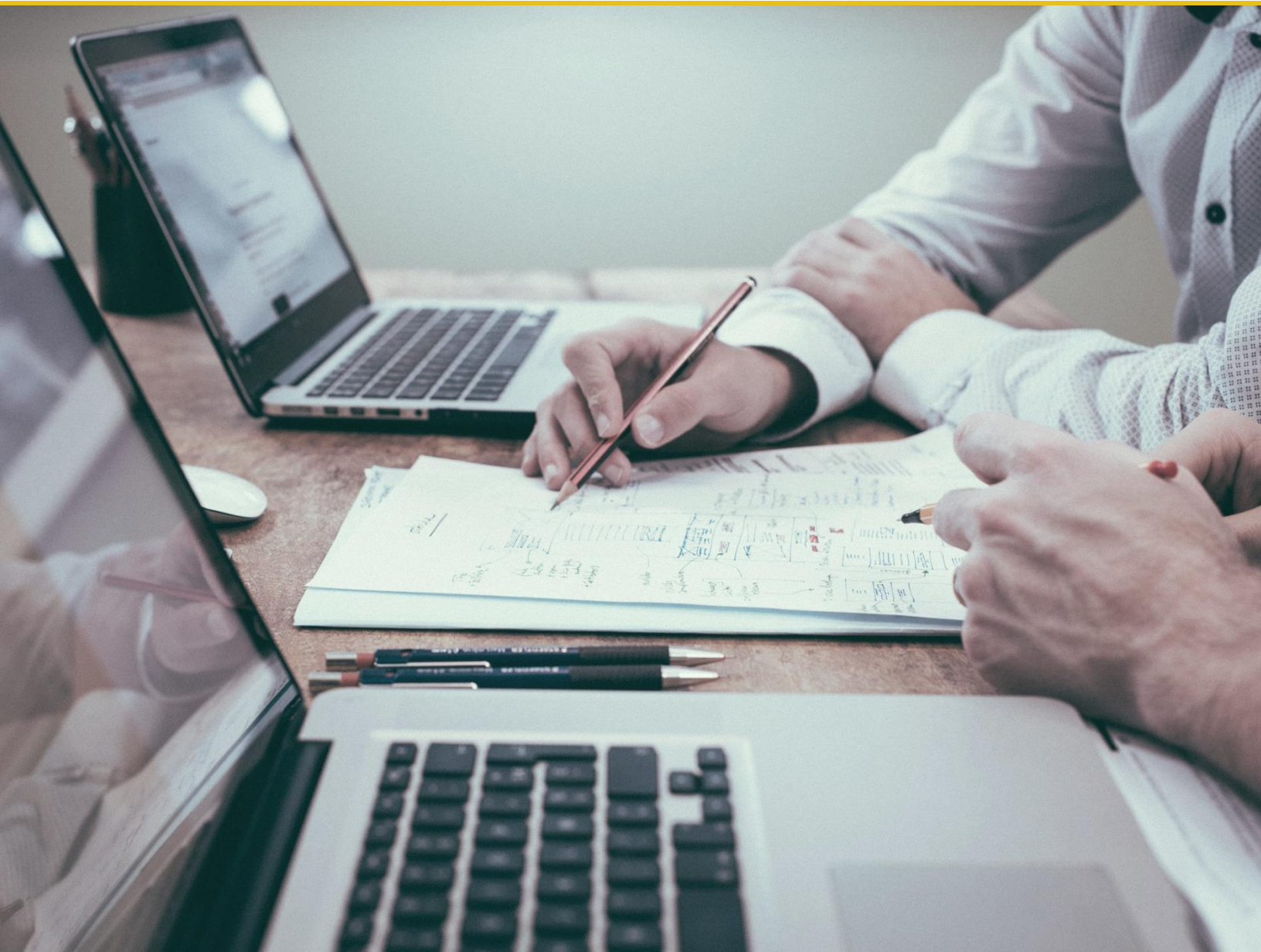
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TAB A—OVERVIEW



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

School Board of Leon County, Florida
Evaluation Team
Tallahassee, Florida

1—Letter of Interest

Understanding of Services

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to your Evaluation Team and would take great pride in being retained to serve as auditors for of the School Board of Leon County, Florida (the District). We have received and thoroughly read your request for proposal for *External Independent Auditing Services RFP 503-2023* (RFP) and we understand the scope of work to be performed, and give you our express commitment to meet or exceed the performance specifications and time requirements stated in the RFP.

Business Structure

Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing approximately 100 professionals and support staff in our multiple offices across Florida. Our multiple office locations throughout the state are the result of **organic growth** from within the firm, without merger or acquisition, which we attribute to our pursuit of **technical excellence and superior client service**. We recently celebrated our 76th anniversary, having audited and advised Florida local governments almost since our inception in 1946.

School Board and Governmental Experience

We have considerable experience serving school boards and governmental entities throughout the state of Florida. **We are currently providing auditing services to nine Florida school boards, twenty-seven Florida municipalities, six Florida counties, and many other governmental entities and non-profit organizations.** We believe our combined experience serving school districts, counties, cities, special districts, and not-for-profit organizations throughout Florida provides us with unique insight and ability to serve as your auditors.

Our firm currently provides audit services to the following nine Florida District School Boards:

- | | |
|---------------------------------|------------------------------|
| ▶ Alachua County School Board | ▶ Lake County School Board |
| ▶ Charlotte County School Board | ▶ Leon County School Board |
| ▶ Citrus County School Board | ▶ Levy County School Board |
| ▶ Clay County School Board | ▶ Marion County School Board |
| ▶ Hernando County School Board | |

Many of these school boards have been long-term audit clients of the firm. Most recently, we were re-selected through the RFP process for the Alachua County School Board to continue to serve as their auditors. We are proud to have been selected from among many other respondent firms through the competitive selection process as the most qualified firm to serve these school boards. This is a testament to our reputation, understanding of the school board industry, and the high service level we have provided for many years. **In addition to our Florida District School Board experience, we also currently provide auditing services to the Clayton County Board of Education in Georgia.**

CERTIFIED PUBLIC ACCOUNTANTS

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

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants
An Independent Member of the BDO Alliance USA

Documented Track Record of Performance with the District

We currently serve as the District's independent audit firm, meaning we **are already familiar with your people, programs, and financial systems, as well as with the District's major initiatives and key activities.** It has taken a significant investment of our time and effort to acquire this knowledge, which is unique to our firm, from our service to the District. Because of this knowledge and experience, we are **uniquely poised to provide an efficient and effective financial audit.** Our record of service in meeting your financial reporting deadlines is excellent. Your audit fieldwork and report issuance timeline has been and will continue to be a top priority for our firm.

The Audit Firm Rotation Issue

As the District goes through the audit RFP process, some may ask if it is time to rotate auditors and get "fresh eyes" looking at the District's financial statements. As a result of statutory requirements, the Auditor General conducts the District's financial audit every third year. In addition, recent independent studies cited by the AICPA concluded that audit firm rotation actually reduces audit quality and that there is a direct relationship between auditor tenure and auditor competence. **In other words, the more your auditor knows about you, the less chance of missing something significant. No authoritative body, including the AICPA, Public Companies Accounting Oversight Board (PCAOB), Florida Auditor General, and the Government Accountability Office (GAO), recommends audit firm rotation.** In fact, the PCAOB has found that audit failures are three times more likely to occur within the first two years of changing auditors. The core conclusion of this is that who your auditors are and the type of job that they are doing for you is more relevant than changing for change's sake.

Understanding the Industry

We have direct experience with and knowledge of the many areas unique to the school board industry, including School Internal Accounts and the Financial and Program Cost Accounting and Reporting for Florida Schools (the Red Book). We are also familiar, and have assisted clients, with recent accounting standards, namely Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, and GASB Statement No. 87, *Leases*, which has brought about significant changes in the way School Internal Accounts and leases are reported. We offer our expertise in this area, both from our knowledge and understanding of GASB, as well as from our vast experience within the industry.

Representatives from our firm have attended the annual conference of the Florida School Finance Officers Association and Florida Association of School Business Officials as both participants and as speakers, presenting on new accounting standards impacting the industry. We also regularly provide speakers on current accounting and auditing issues at the Florida Government Finance Officers Association (FGFOA) annual statewide and quarterly local chapter meetings.

Through our unrelenting commitment to the governmental industry, we have developed the expertise necessary to advise you when significant matters arise impacting your industry, as well as provide you with technical assistance throughout the year.

National Resources Through BDO Alliance USA

We are an independent member of the **BDO Alliance USA**, which allows us to partner with BDO, a nationally recognized CPA firm, for additional national resources for our clients and our audit professionals. Being members of the BDO Alliance USA allows us to bring **high-quality national resources** to bear on any auditing or consulting aspect of your engagement. **BDO** allows us to enhance client services with **greater technical knowledge**, auditing and governmental issues, and emerging topics and provides **access to national professionals** experienced in the **governmental industry**.

Continuing Professional Education

Your entire audit team is in full compliance with the CPE requirements set forth under U.S. Government Accountability Office, *Government Auditing Standards*. **Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.**

Understanding Information Technology Risks

One of the prominent business risks affecting governmental entities today is information technology. Mr. Michael Sandstrum, the IT Director assigned to your engagement, has 45 years of experience auditing information systems, as well as CPA, CISA, CISM, CITP, CGMA, and CDPSE certifications. **Mr. Sandstrum's extensive experience in accounting, auditing, IT auditing, security management, and consulting is paramount in understanding and evaluating the District's IT environment and risks.**

Our People

The best part of Purvis Gray is our people. The individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. ***Keep in mind that while experience on a resume is important, experience in the field is imperative.*** Our partners and managers are regularly in the field. You don't have to train our auditors and we do not randomly rotate staff. Our team is committed to exceeding your expectations and earning your trust and confidence.

Authorization to Represent the Firm

Ryan M. Tucker, CPA will be the partner in charge of the District's audit and is authorized to represent the firm in this matter. Again, we appreciate the opportunity to present Purvis Gray to the District and look forward to working with you and fulfilling this commitment to serve, should we be selected. If we can supply you with additional information or discuss this commitment further with you, we will be available at your convenience.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Ryan M. Tucker, CPA
Audit Partner and Authorized Representative

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Timothy M. Westgate, CPA
Audit Partner and Authorized Representative

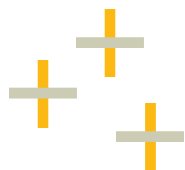
2—Independence and No Financial Interest

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

We have previously audited the financial statements of the District. Other than the performance of these services, we have had no professional relationships involving the District. In addition, we have no knowledge of existing business or personal relationships between the firm, its partners, and employees, or any employee of the District. **Purvis Gray has no financial interest or conflict of interest relative to performing the proposed audit.**

We confirm that we will give the District written notice of any professional relationships entered into involving the District, or any of its agencies or component units, during the period of this agreement.

MINIMUM ELIGIBILITY REQUIREMENTS



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Understanding the Scope of Work

We have received your RFP 503-2023 for External Independent Auditing Services, including the internal accounts for the fiscal years ending June 30, 2024, 2025, 2027, and 2028. Also, if selected as auditors, we will conduct the annual audit of the school internal accounts for the fiscal years ending June 30, 2023 and 2026. We understand that the Auditor General will conduct financial audits including the Single Audit Act for the fiscal years ending June 30, 2023 and 2026. We have read your *Scope of Work* in Section 2 of your RFP in its entirety and have a strong understanding of all your requirements to complete your annual audits. We give you our express commitment to exceeding your expectations.

We confirm that all services we provide will be compliant with all laws, rules, and other authority applicable to providing the services including, but not limited to, Florida's Open Government laws (Article 1, Section 24, Florida Constitution, and Chapter 119, F.S.), Section 218.39, Florida Statutes, as defined in Chapter 10.800 *Rules of the Auditor General*.

Permanent Place of Business

Since 1946, we have established offices in Tallahassee, Gainesville, Ocala, Sarasota, Orlando, Lakeland, and Tampa, all without merger or acquisition. Despite our growth, we still operate as one cohesive firm with a single culture—doing things the “Purvis Gray Way”!

Financial Stability

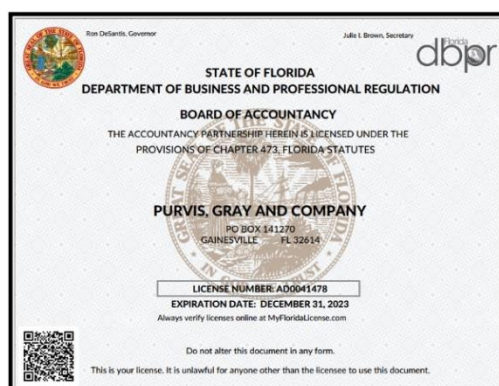
Purvis Gray has been in business since 1946, is financially stable, and has never been in or filed for any bankruptcy proceedings. Our firm's banking reference is SunTrust/Truist Bank, Ms. Diane Donegan, (352) 264-2077; Diane.donegan@SunTrust.com.

Sufficient Personnel

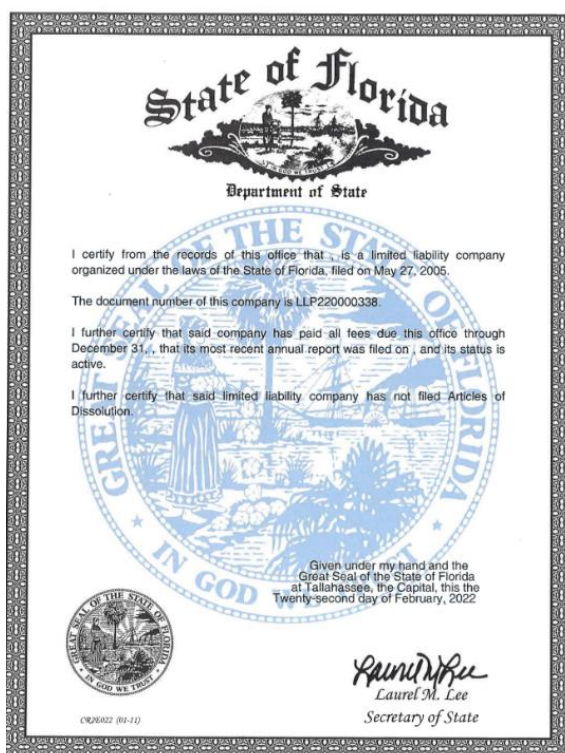
The firm's philosophy is based on the fundamental concept that our reason for existence is to be of service to our clients. We accomplish this by being sensitive to the needs of our clients and providing a high level of quality through the development of educated and trained professionals. As an audit department, we schedule our jobs well in advance and do not overload our personnel. A rushed or delayed engagement does not benefit anyone. The proposed engagement team has the availability to perform the requested services in the timeframe requested. Detailed information about your audit team members can be found beginning on page 22.

A—Licensed to Practice in the State of Florida and Florida Department of State Documentation

We are properly licensed and registered for public practice in the State of Florida, and our professional staff are properly licensed and registered to practice as certified public accountants in the State of Florida or are “exam-eligible”. A copy of our firm license to practice in Florida is shown below:



Purvis Gray remains in good standing with the Florida Department of State.



2022 LIMITED LIABILITY PARTNERSHIP ANNUAL REPORT
FEE IS \$25.00 REPORT DUE BY MAY 1, 2022

FILED
2022 FEB 15 AM 8:36
STATE OF FLORIDA
TALLAHASSEE, FLORIDA

REGISTRATION # LLP050003268
1. Name and Mailing Address
PURVIS, GRAY AND COMPANY, LLP
222 NE 1ST STREET
GAINESVILLE, FL 32601

2. New Mailing Address, if Applicable
State, Apt., etc.
City State Zip Code

3. Principal Place of Business Address
222 NE 1ST STREET
GAINESVILLE, FL 32601

4. New Principal Office Address, if Applicable
State, Apt., etc.
City State Zip Code

5. Federal Employer Identification Number
59-0548468

6. Certificate of Status Onhand
\$8.75 Additional Fee Required

7. Name and Address of Registered Agent
GANTANIS, DAVID A.
222 NE 1ST STREET
GAINESVILLE, FL 32601

8. New Name and/or Address of Registered Agent
Name
Street Address (PO Box Number is Not Acceptable)
City State Zip Code

9. New Registered Agent's Signature, if Changed
The above named entity certifies the information for the purpose of changing its registered office or registered agent, on behalf of the State of Florida.

SIGNATURE: _____

10. General Partner's Signature (REQUIRED)
The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: _____ 2/7/2022 352-5-WILSON
E-mail Address: david@purvisgray.com FEB 15 2022

B—Memberships

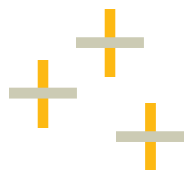
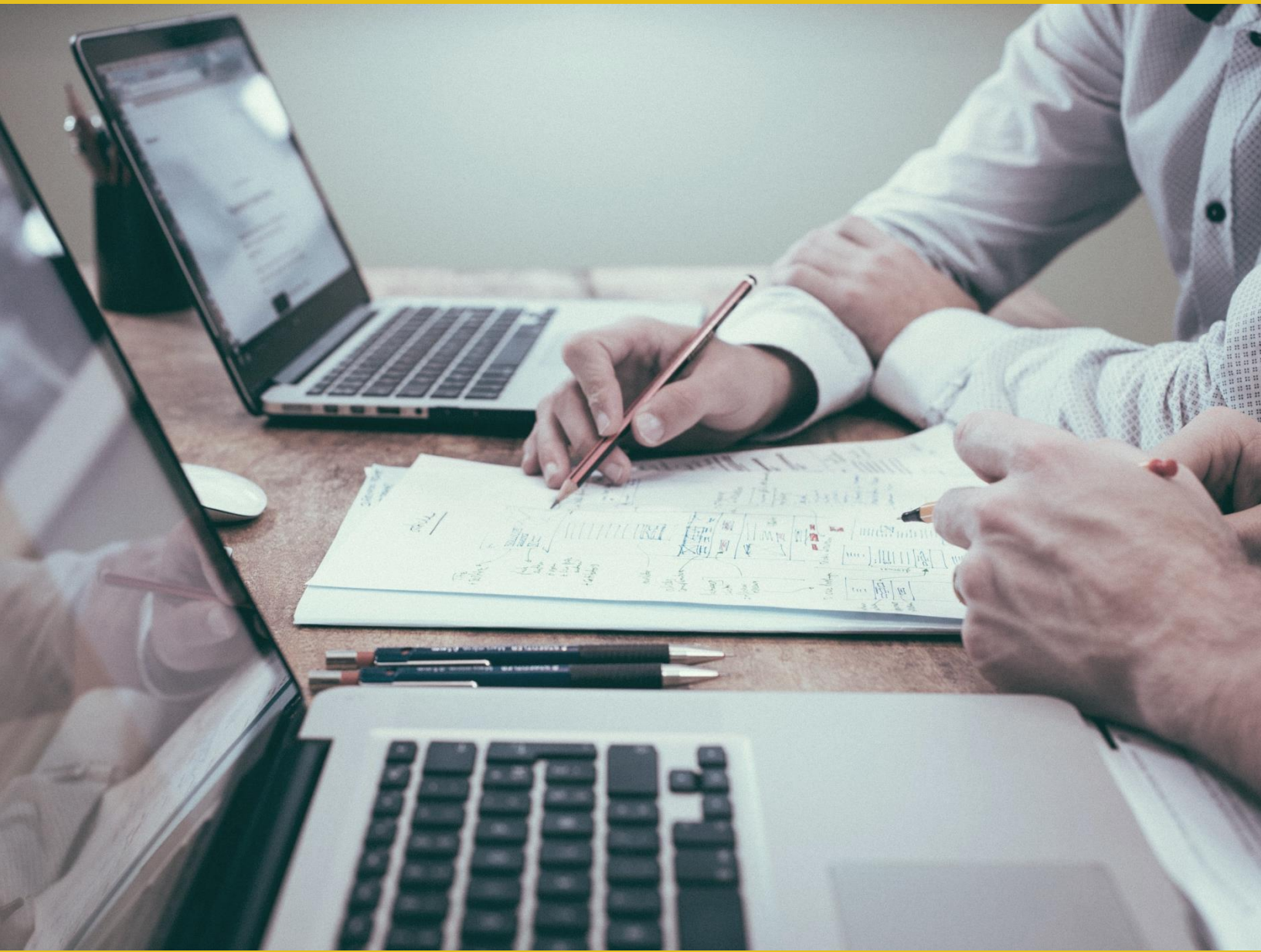
Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). Several of the partners and staff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

- ▶ AICPA
- ▶ Government Audit Quality Center (GAQC)
- ▶ GFOA
- ▶ FGFOA
- ▶ FICPA
- ▶ Big Bend Chapter FGFOA
- ▶ Florida Municipal Electric Association (FMEA)
- ▶ Florida Electric Cooperatives Association (FECA)
- ▶ Employee Benefit Plan Audit Quality Center
- ▶ North Florida Chapter FGFOA
- ▶ Southwest Chapter FGFOA
- ▶ Association of Government Accountants (AGA)
- ▶ Nature Coast Chapter FGFOA
- ▶ Florida School Finance Officers Association

C—Certified Public Accounting Services

We have provided our experience with School Boards and governmental entities beginning on page 19. We have many governmental entities who have been clients of the firm for multiple decades, arising from our experience and expertise in working with governmental entities almost since our founding in 1946.

TAB B—EXPERIENCE AND ORGANIZATION



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Proposer's Reference Form

Reference #1

Proposer Name: Purvis, Gray and Company, LLP

Reference Company Name: Lake County District School Board

Address: 201 W. Burleigh Blvd., Tavares, Florida 32778

Primary Contact Person: Scott Ward Alternate Contact Person: Kim Repas

Primary Contact Title: Chief Finance Director Alternate Contact Title: Director of Finance

Primary Contact Phone: 352.253.6566 Alternate Contact Phone: 352.253.6560

Primary Contact Email: wardt1@lake.k12.fl.us Alternate Contact Email: repask@lake.k12.fl.us

Contract Performance Period: 2005 to Present Location of Services: Tavares, Florida

Brief description of the services performed for this reference:

Audit of the District's financial statements, including Single Audit of federal grant programs. The District participates in the GFOA Certificate Program. Audit of Internal Accounts issued separately on years the District's audit is performed by the State of Florida Auditor General.

Overall contract performance: ☐ Poor ☐ Fair ☐ Adequate ☐ Good ☒ Excellent

Would you contract with this vendor again? Yes ☒ No ☐

[Signature] 1/3/2023

Primary Reference Contact Signature

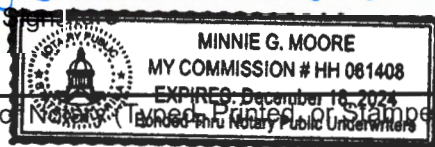
Date

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 3RD day of JAN., 2023, by SCOTT WARD (name of authorized representative) as CFO (position title) for LAKE COUNTY DISTRICT (company name).

Notary

(NOTARY SEAL)

Name of Notary (Typed, Printed, or Stamped)



Personally Known ☒ OR Produced Identification ☐ Type of Identification _____

Proposer's Reference Form

Reference #2

Proposer Name: Purvis, Gray and Company, LLP

Reference Company Name: Alachua County District School Board

Address: 620 East University Avenue, Gainesville, Florida 32601

Primary Contact Person: Alex Rella Alternate Contact Person: Betty Friis

Primary Contact Title: Asst. Superintendent of Business Services Alternate Contact Title: Director of Finance

Primary Contact Phone: 352.955.7559 Alternate Contact Phone: 352.955.7707

Primary Contact Email: rellaar@gm.sbac.edu Alternate Contact Email: friisbr@gm.sbac.edu

Contract Performance Period: 2008 to Present Location of Services: Gainesville, Florida

Brief description of the services performed for this reference:

Audit of all District operations, including Internal Accounts and Single Audit of federal grant programs.

Overall contract performance: ☐ Poor ☒ Fair ☐ Adequate ☐ Good ☒ Excellent

Would you contract with this vendor again? ☒ Yes ☐ No

Primary Reference Contact Signature

Date

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization

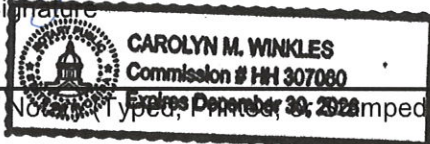
this 4 day of JANUARY, 2023, by ALEX RELL (name of authorized representative) as

CHIEF-FINANCE (position title) for ALACHUA COUNTY DISTRICT SCHOOL BOARD (company name).

Notary Signature

(NOTARY SEAL)

Name of Notary



Personally Known ☒ OR Produced Identification ☐ Type of Identification _____

Proposer's Reference Form

Reference #3

Proposer Name: Purvis, Gray and Company, LLP

Reference Company Name: Marion County District School Board

Address: PO Box 670, Ocala, Florida 34478

Primary Contact Person: Theresa Boston-Ellis Alternate Contact Person: Thresa Cooke
 Primary Contact Title: Chief Financial Officer Alternate Contact Title: Finance Director
 Primary Contact Phone: 352.671.7720 Alternate Contact Phone: 352.671.7771
 Primary Contact Email: Theresa.Boston-Ellis@marion.k12.us Alternate Contact Email: Thresa.Cooke@marion.k12.fl.us
 Contract Performance Period: 2000 to Present Location of Services: Ocala, Florida

Brief description of the services performed for this reference:


Audit of all District operations, including Internal Accounts, and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

Overall contract performance: ☐ Poor ☐ Fair ☐ Adequate ☐ Good ☒ Excellent

Would you contract with this vendor again? ☒ Yes ☐ No

Theresa B. Ellis 1-3-2023
 Primary Reference Contact Signature Date

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this January day of 3rd, 2023, by Theresa B. Ellis (name of authorized representative) as CFO (position title) for Marion County Public Schools (company name).

E. Martinez-Lopez
 Notary Signature

 Name of Notary (Typed, Printed, or Stamped)

(NOTARY SEAL)

Personally Known ☒ OR Produced Identification ☐ Type of Identification _____

Proposer's Reference Form

Reference #4

Proposer Name: Purvis, Gray and Company, LLP

Reference Company Name: Clay County District School Board

Address: 900 Walnut Street, Green Cove Springs, Florida 32043

Primary Contact Person: Dr. Susan Legutko Alternate Contact Person: Sonya Findley

Primary Contact Title: Asst. Superintendent for Business Affairs Alternate Contact Title: Director of Financing

Primary Contact Phone: 904.336.6721 Alternate Contact Phone: 904.336.6723

Primary Contact Email: Susan.Legutko@myoneclay.net Alternate Contact Email: sonya.findley@myoneclay.net

Contract Performance Period: 2011 to Present Location of Services: Green Cove Springs, Florida

Brief description of the services performed for this reference:

Audit of all District operations, including Internal Accounts, and Single Audit of federal grant programs.

Overall contract performance: ☐ Poor ☐ Fair ☐ Adequate ☐ Good ☒ Excellent

Would you contract with this vendor again? Yes ☒ No ☐

Dr. Susan Legutko

12/19/22

Primary Reference Contact Signature

Date

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 19th day of December, 2022, by Dr. Susan Legutko (name of authorized representative) as Assistant Superintendent (position title) for Clay County Dist. Schools (company name).

Bonnie S. O'Nora
Notary Signature

(NOTARY SEAL)

Bonnie S. O'Nora
Name of Notary (Typed, Printed, or Stamped)

Personally Known ☒ OR Produced Identification ☐ Type of Identification _____



Proposer's Reference Form

Reference #5

Proposer Name: Purvis, Gray and Company, LLP

Reference Company Name: Clayton County Public Schools

Address: 1058 Fifth Avenue, Jonesboro, Georgia 30236

Primary Contact Person: Emma Benton Alternate Contact Person: Tomeka Billingsley

Primary Contact Title: Chief Financial Officer Alternate Contact Title: Director of Finance

Primary Contact Phone: 770.473.2700 Ext 700163 Alternate Contact Phone: 770.473.2700 Ext. 700160

Primary Contact Email: emma.benton@clayton.k12.ga.us Alternate Contact Email: tomeka.billingsley@clayton.k12.ga.us

Contract Performance Period: 2011 to Present Location of Services: Jonesboro, GA 30236

Brief description of the services performed for this reference:

Audit of all District operations, Single Audit of federal grant programs.

Overall contract performance: O Poor O Fair O Adequate O Good ☒ Excellent

Would you contract with this vendor again? Yes ☒ No ☐
Emma Benton

January 6, 2023 | 9:59:28 AM EST

Primary Reference Contact Signature

Date

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 6th day of January, 2023, by Emma Benton (name of authorized representative) as Chief Financial Officer (position title) for Clayton County Public Schools (company name).



Charlotte Dawn Blile

Notary Signature

Charlotte Dawn Blile

Name of Notary (Typed, Printed, or Stamped)

Personally Known ☒ OR Produced Identification ☐ Type of Identification _____

2—Narrative Record of Past Experience

A—History of the Firm

Purvis Gray was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm is organized as a Florida Limited Liability Partnership, authorized to do business in the state of Florida, and has been auditing local governments for substantially all of that time, or 76 years.

B—Office Location



The District’s audit would be conducted primarily out of our Tallahassee office with assistance from our other offices, as needed. The Tallahassee office is located at 443 East College Avenue, Tallahassee, Florida 32301. Purvis Gray operates on a departmental basis rather than an office basis. Purvis Gray has a total of 13 partners, 13 directors, 13 managers, and over 60 professional staff, including numerous supervisors and senior level staff members. All of the firm’s resources are available to all of the firm’s clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental field, as well as the full resources of the entire team.

C—Range of Services

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

Audit Department

The mission of the Audit Department is to achieve technical excellence, which can be used to provide the highest level of quality service to our clients. This higher level of experienced service sets us apart from other firms.

Our audit staff consists of:

7 Partners

7 Directors

5 Managers

25 Professional Staff

All of the partners, directors, and managers are CPAs, as are many of the other professional staff. If not CPAs, the professional staff are “exam-eligible” or working toward it.

Your “engagement team” will be led by a partner and senior audit manager, with these individuals on-site for a significant portion of fieldwork. For more information on the specific individuals committed to your engagement, please refer to the staffing diagram found on page 22.

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

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

Accounting and Tax Services Department

The Accounting and Tax Services Department of Purvis Gray is often used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals provide support and assistance to our clients in the following areas:

- ▶ ***Assisting*** exempt organization clients and others with the changes of the revised Internal Revenue Service Form 990, including additional reporting requirements and functional changes made since the implementation of this revised return.
- ▶ ***Providing*** consulting services and representation of clients during examinations by the Internal Revenue Service and various state and local taxing authorities and agencies.
- ▶ ***Developing*** organizational structures involving related taxable and non-taxable entities for the purpose of minimizing the income tax ramifications of related-party transactions under the Internal Revenue Code and maintaining the integrity of the entity by the use of wholly owned taxable subsidiaries and joint ventures. This includes the use of entities disregarded for federal income tax purposes even though recognized as separate legal entities under enacting state legislation.
- ▶ ***Structuring*** transactions or business operations in order to lessen or eliminate the effect of the unrelated trade or business income tax, which applies to not-for-profit entities, or to maximize the tax benefit to donors for planned giving items, such as charitable remainder trusts and charitable annuities.
- ▶ ***Advising*** clients and firms with regards to the increased monitoring activity and compliance requirements of the Internal Revenue Service, including the Internal Revenue Service’s recently expanded compliance plans for pass-through entities (i.e., partnerships and subchapter S corporations, and certain tax-exempt entities).

Consulting Service Department

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

Accounting System Reviews

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

Other Financial Services

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

Business Valuations and Reorganizations

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

Information Security and Privacy Controls and Consulting

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

BDO Alliance USA Services

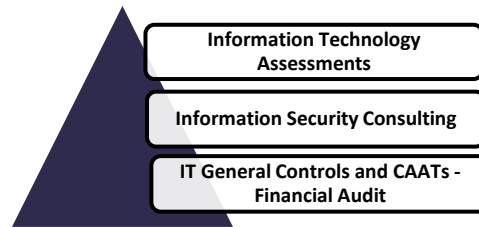


As an Independent Member of the BDO Alliance USA, we have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge. In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the District. As a member of BDO Alliance USA, we take a comprehensive approach to assessing and serving your needs. Through the core accounting and financial services we provide, we are uniquely positioned to identify additional opportunities to improve the overall operational effectiveness of the District.

D—Computer Assistance Capability - Information Technology Department

The IT Auditor/Consultant assigned to the District's audit engagement and our other IT Department professionals have extensive experience and proficiency working in various computerized environments.

Purvis Gray offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT professionals with the CISA, CISM, CITP, CGMA, CRISC, and CPA designations and can be summarized as follows:



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

Information Security Consulting Offering

As your business partner, our Information Security Program Design involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:



Information Technology Assessments

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

Cybersecurity

- AICPA Cybersecurity Engagements

SSAE-18 SOC Reports

- SOC Types 1, 2, and 3 Engagements

AICPA Cybersecurity Engagements

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

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

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

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

Computer Assisted Audit Techniques (CAATs)

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

E—Similar Experience at Local Office

Our firm has been performing audits of governmental entities, including preparing governmental financial statements in conformance with GASB pronouncements, for over 50 years. Members of your audit team are regular speakers at School Board finance and accounting conferences on current and proposed GASB statements as well as serving on the GFOA Special Review Committee for the Certificate of Excellence in Financial Reporting program. This leadership approach to the local government industry keeps us on the cutting edge of all governmental accounting and financial reporting issues, trends, and techniques.



During the past several years, we have assisted many governmental entities with implementing new GASB accounting and financial reporting standards that have significantly affected financial statements. These include, but are not limited to, GASB No. 68, *Pension Accounting*, GASB No. 75, *Other Postemployment Benefits*, GASB No. 84 *Fiduciary Activities*, GASB No. 87, *Leases*, and other pronouncements dealing with Investment and Debt disclosures.

As we look ahead, the most significant new GASB pronouncement that will considerably impact the District's financial statements is **GASB No. 96 *Subscription-Based IT Arrangements***, which will require most long-term IT-dependent service and/or component arrangements to be recorded on the District's financial statements as right-to-use assets and a corresponding debt obligation. Your audit team is up to date on these and all other GASB pronouncements and stands ready to assist you in implementation.

For audits conducted in accordance with *Government Auditing Standards*, we test compliance with laws and regulations that would have a material effect on the School Board’s financial statements. As such, we design our audit programs to ensure compliance with key laws and regulations such as:

- ▶ Budgetary Appropriation Limits
- ▶ Significant Debt Covenants
- ▶ Relevant Compliance Requirements of Major Programs Under the Single Audits
- ▶ Key Federal, State, or Local Laws
- ▶ Significant Contract Provisions
- ▶ Use of Restricted Revenue Sources

Single Audit Experience

Federal Award Compliance – Uniform Guidance

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

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

Federal Grant Programs

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

State Grant Programs

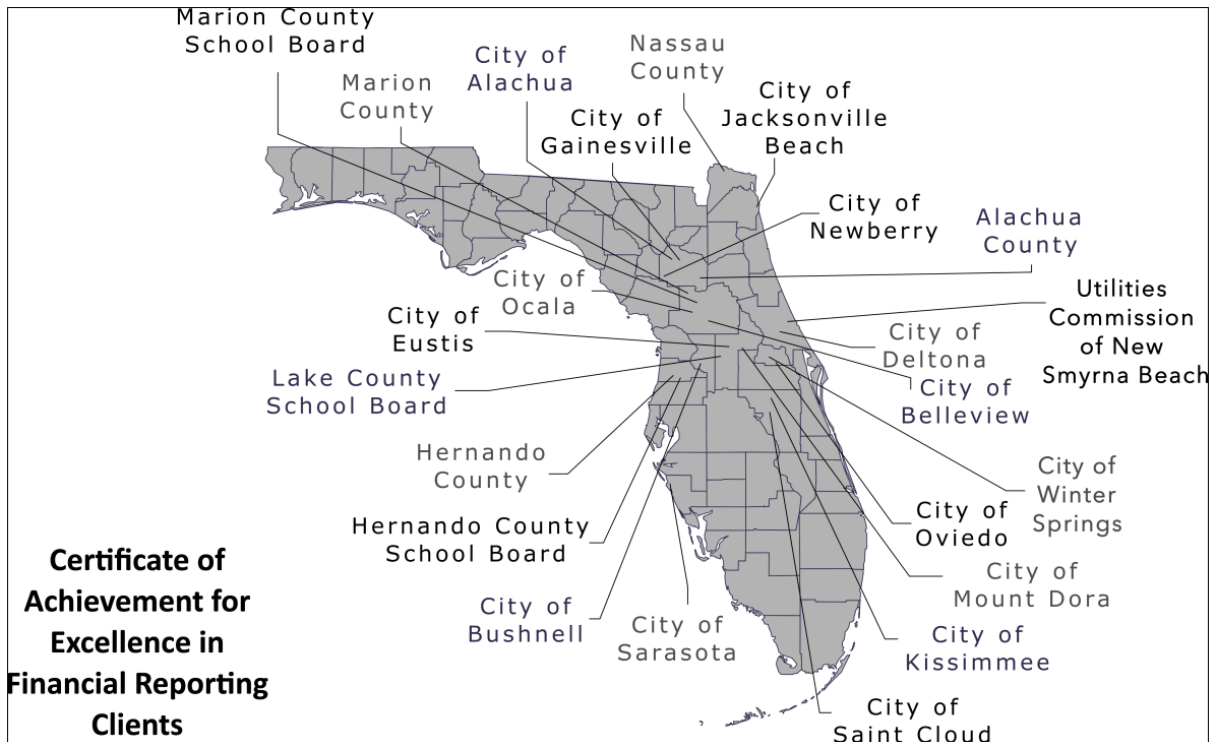
Clean Florida Council
 Executive Office of the Governor
 Office of Early Learning
 State Courts System
 Florida Department of Agriculture and Consumer Services
 Florida Department of Children and Families
 Florida Commission on Tourism
 Florida Department of Community Affairs
 Florida Department of Corrections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

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

Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical Resources and Programs Committees. They serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. In addition, most of our audit partners have successfully assisted many of our clients in receiving the Certificate on a first-time submission.

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



Governmental Experience

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

Municipalities

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

Counties

- ▶ Alachua County—(Gainesville/Tallahassee)—2018 to Present—(ACFR)
- ▶ DeSoto County—(Sarasota) 2001 to Present
- ▶ Gadsden County—(Tallahassee/Gainesville)—2010 to Present
- ▶ Marion County—(Ocala) 2001 to Present—(ACFR)
- ▶ Nassau County—(Gainesville/Tallahassee)—2005 to Present—(ACFR)

F—School Board and Charter School Experience

We have direct experience with, and knowledge of, the many areas unique to the District's Industry, including: Internal Accounts, Self-Insurance Fund Accounting, FEFP Funding, Categoricals, PECO Funding, Food Services, COPs, Elementary and Secondary School Emergency Relief (ESSER) and Governor's Emergency Education Relief (GEER) programs, Required Local Effort, Discretionary Taxes, Class Size Reduction Program, Charter Schools (Independent, Conversion, Workplace, and Municipal), OPEB and Early Retirement Programs, FRS, Extended Day Program, Minimum Fund Balance Levels, and other related areas.

Our firm currently provides audit services to the following School Boards and Charter Schools. All of these entities must be audited in accordance with *Government Auditing Standards* (GAS) and report under Governmental Accounting Standards Board (GASB).

School Boards

- ▶ Alachua County District School Board—2008 to Present—\$477 Million
- ▶ Charlotte County District School Board—2011 to Present—\$380 Million
- ▶ Clay County School Board—2011 to Present—\$371 Million
- ▶ Clayton County School Board (GA)—2021 Present—\$689 Million
- ▶ Hernando County School Board—2011 to Present—\$188 Million—(ACFR)
- ▶ Lake County District School Board—2005 to Present—\$550 Million—(ACFR)
- ▶ Leon County School Board—2018 to Present—\$564 Million
- ▶ Marion County School Board—2000 to Present—\$530 Million—(ACFR)

School Board Internal Accounts

- ▶ Alachua County District School Board—2008 to Present
- ▶ Citrus County School Board—2014 to Present
- ▶ Clay County School Board—2014 to Present
- ▶ Hernando County School Board—2011 to Present
- ▶ Lake County District School Board—2005 to Present
- ▶ Leon County School Board—2018 to Present
- ▶ Levy County School Board—2018 to Present
- ▶ Marion County School Board—2000 to Present

Private and Charter Schools

- ▶ Academy of Environmental Science Charter School—2014 to Present
- ▶ Annunciation Catholic School—2013 to Present
- ▶ Apalachicola Bay Charter School—2021 to Present
- ▶ Cornerstone School—2005 to Present
- ▶ Florida State University School—2015 to Present
- ▶ Morning Star School—2015 to Present
- ▶ Ocali Charter Middle School—2006 to Present
- ▶ Our Lady Star of the Sea Parish and School—2015 to Present
- ▶ Queen of Peace Parish and School—2015 to Present
- ▶ San Juan Del Rio School—2015 to Present
- ▶ St. Francis High School—2015 to Present
- ▶ St. Joseph Academy—2015 to Present
- ▶ St. Joseph Parish and School—2013 to Present
- ▶ St. Paul's Parish and School—2015 to Present
- ▶ The Villages Charter School—2005 to Present
- ▶ Village View Christian Academy—2018 to Present

The following entities are non-profit audits that report under GASB and must be audited in accordance with GAS. These entities are considered component units of a University or College in the State of Florida:

College and University Associations

- ▶ Florida Medical Practice Plan, Inc.—2006 to Present
- ▶ Florida State University Schools, Inc.—2015 to Present
- ▶ Foundation for Seminole State College—2022 to Present
- ▶ Santa Fe Community College Endowment Corporation, Inc.—2001 to Present
- ▶ University of Florida Dentistry—2004 to Present
- ▶ University of Florida Faculty Associates, Inc.—2003 to Present
- ▶ University of Florida Health Professions—2006 to Present
- ▶ University of Florida Veterinary Medicine Faculty Association—2004 to Present

G—Length of Time

The preceding pages include the length of time that we have performed each applicable school district audit.

H—Quality Control and Confidentiality

Our firm has implemented a system of quality controls, as documented in the firm's Policies and Procedures Manual and as stated in our professional standards. These controls include maintaining the confidentiality of information obtained from clients. Our firm takes this responsibility very seriously and this responsibility will continue to be applied to any matters related to the District. Additionally, our system of quality controls includes provisions for appropriate hiring, education, supervision, independence, internal and external review, among many other procedures for maintaining the firm's quality and service to clients.

I—Continuing Professional Education

As members of the Government Audit Quality Center of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments. ***Your audit team members are in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), Government Auditing Standards. Beginning on page 25, your audit team members' résumés provide more specific listings of their continuing education.***

Our partners, directors, managers, and senior staff members also attend annual conferences sponsored by the FSFOA, RUS, FECA, FGFOA, FMEA/FMPA, and FACC where they attend and teach continuing education classes that deal with new GASB and FASB pronouncements, current issues in Florida law, and other similar topics.

The following is a brief list of some of the governmental continuing education class topics that our partners and supervisory-level staff have recently taught:

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

J—Disciplinary Actions

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

K—Lawsuits or Pending Litigation

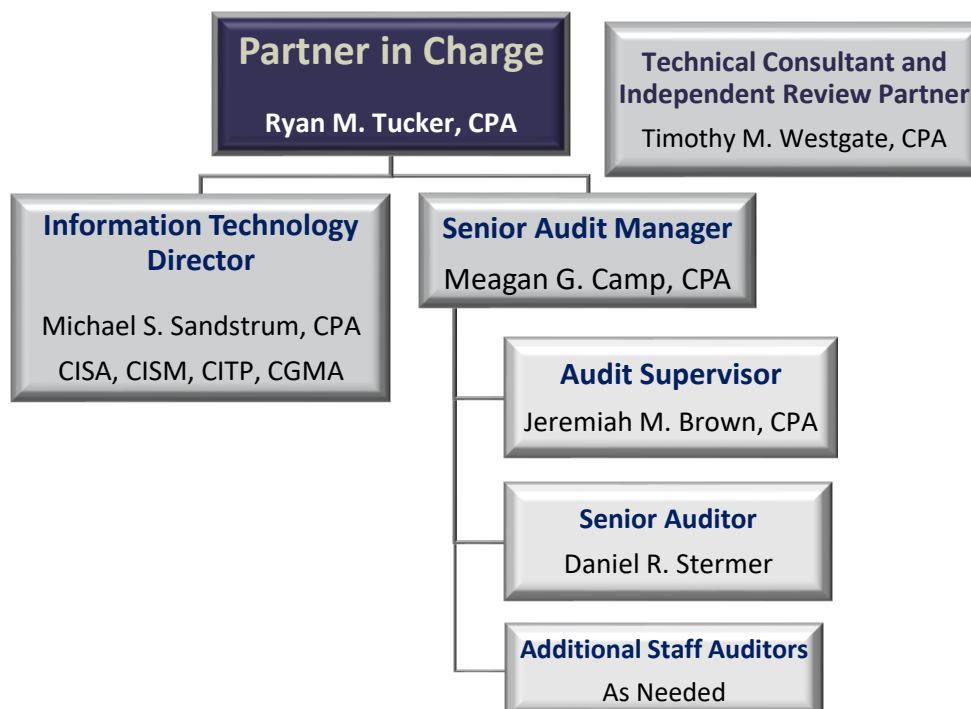
There are no pending lawsuits against Purvis Gray, nor has there been any audit-related litigation within the last three years.

3—Qualifications and Experience of Staff

Audit Team Members

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

Ryan M. Tucker, CPA will be the partner in charge of the District’s audit engagement and will be assisted by Meagan G. Camp, CPA as senior audit manager. **Mr. Tucker and Ms. Camp will be the specific individuals who will serve the District on a day-to-day basis and are the main points of contact for the District.** In addition, they will have a significant presence during most of the audit fieldwork.



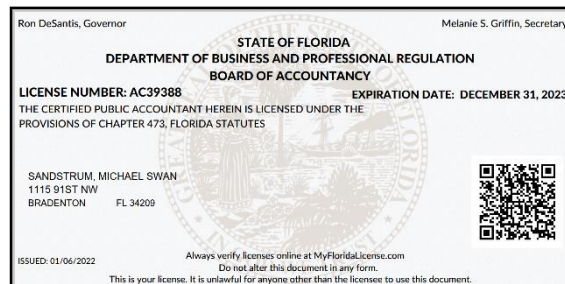
Team Roles

Partner in Charge	Mr. Tucker will have overall responsibility for excellent client service; he will work closely with the District’s management, senior manager, and supervisor, to ensure that all work is properly planned, executed, and completed. He will conduct entrance, exit, and interim work conferences with the District and participate extensively in audit fieldwork and the review process.
Technical Consultant and Independent Review Partner	Mr. Westgate will provide consultation and review of technical accounting and auditing issues and a final independent and objective review of the audited financial statements and reports.
Information Technology Director	Mr. Sandstrum will supervise or perform the review of the District’s Information Technology Environment and key IT General Controls, Application Controls, and IT-Dependent Manual Controls in consultation with the audit team. He will also supervise or perform Computer-Assisted Audit Techniques (CAATs) or data analysis in consultation with the audit team. He will provide recommendations to strengthen the District’s IT Environment and IT-related controls. He will also assist with any IT-related issues, as deemed necessary by the audit team.
Senior Audit Manager	Ms. Camp will be responsible for the planning and supervision of the audits and will provide periodic audit status updates to District Internal Audit personnel. She will also perform the review of workpapers and report preparation. In addition, she will assist in managing the efficiency of the audits and operating within the time budget.
Audit Supervisor	Mr. Brown will primarily be responsible for planning, conducting, and completing all fieldwork, as well as supervising staff. He will participate in entrance and exit conferences and will keep the engagement leaders and client fully informed on the job status.

Concurrent Commitments/Staff Changes

As a result of our low staff turnover rate and commitment to client service, we typically do not have significant staff changes on our audit engagements. ***We staff our audit engagements to build client relationships. We do not use our clients as staff training grounds.*** If it did become necessary to implement staff changes on your audit, it would be discussed with you in advance, and we would obtain your input on changes. We feel that our philosophy in this area sets us apart from others who routinely churn staff assignments, placing inexperienced new staff in the field at the client’s expense.

Audit Team CPA Licenses



Daniel R. Stermer recently passed all four parts of the CPA exam and is currently awaiting licensure from the DPBR.

Résumés - Qualifications of Firm Personnel



Beginning on the next page, the engagement team's résumés provide more specific information for each individual, especially their participation in local government audits, and memberships.

Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office; *Government Auditing Standards*.



RYAN M. TUCKER, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

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

PROFILE

Education

Florida State University
1998, BS, Finance and Accounting

Professional Credentials

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

Years in Accounting: 24

Years with Firm: 24

SPEAKER/INSTRUCTOR

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

EXPERIENCE SERVING CLIENTS

Governmental Experience

School Board and Charter School Experience

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

Counties

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

Municipalities

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

Ryan M. Tucker, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Governmental Experience

Other Governmental Entities

Dog Island Conservation District

Northwest Florida Water Management District*

Quincy-Gadsden Airport Authority

Withlacoochee Regional Water Supply Authority

Non-Profit Experience

Association for Institutional Research, Inc.*

Association for Retarded Citizens - Marion, Inc.

Bridgeway Center, Inc.*

CareerSource Florida, Inc.*

Childhood Development Services, Inc.*

Early Learning Coalition of the Big Bend

Florida Association of Court Clerks, Inc. and Subsidiary

Florida Bankers Association, Inc. and Affiliates

Florida Coalition for Children, Inc. and Florida Coalition
for Children Foundation, Inc.

Florida Health Maintenance Organization Consumer Plan

Florida Health Reinsurance Programs

Florida Home Builders Association and Affiliates

Florida Independent Automobile Dealers Association, Inc.

Florida Institute of Certified Public Accountants, Inc.

Florida Low Income Housing Association, Inc.*

Florida Outdoor Advertising Association, Inc.

Florida Medical Practice Plan, Inc.

Florida Sheriffs Youth Ranches, Inc.

Florida State University International Programs Association

Florida State University Research Foundation

Gainesville Golf and Country Club

Marion-Citrus Mental Health Centers, Inc. (The Centers)

North Florida Workforce Development Board, Inc.

Northwest Regional Data Center

Pediatric Primary Care Foundation, Inc.

United Way of Marion County, Inc.

University of Florida Tissue Bank, Inc.

Wakulla Senior Citizens Council, Inc.

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

Ryan M. Tucker, CPA

CPE Credits

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

2022

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

2021

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

2020

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



TIMOTHY M. WESTGATE, CPA

Audit Partner

Chair of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

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

PROFILE

Education

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

Professional Credentials

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

Recognition

State of Florida Top 10 Score
May 2003 CPA Exam

Civic Involvement

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

Years in Accounting: 23

Years with Firm: 19

SPEAKER/INSTRUCTOR

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

EXPERIENCE SERVING CLIENTS

Governmental Experience

School Board Experience

Alachua County District School Board and Internal Accounts*
Charlotte County District School Board*
Lake County District School Board and Internal Accounts*
Leon County School Board and Internal Accounts*
Marion County District School Board and Internal Accounts*
Hernando County District School Board*
Clay County District School Board and Internal Accounts*

Municipalities

City of Deltona, Florida*
City of Leesburg, Florida*
City of Mt. Dora, Florida*
City of Ocala, Florida*
City of St. Cloud, Florida*

Counties

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

Health Care Experience

Citrus County Hospital Board
Citrus Memorial Health System
Hospice of Marion County, Inc.
Kids Central, Inc.
LifeStream Behavioral Center, Inc.
Marion County EMS Alliance
Marion County Hospital District
Munroe Regional Health System, Inc.
Partnership for Strong Families, Inc.
The Centers, Inc.

Timothy M. Westgate, CPA

Audit Partner

Chair of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

Annunciation Catholic School

Arnette House, Inc.*

Catholic Foundation for the Diocese of St. Augustine

Citrus Memorial Health System

Cornerstone School, Inc.

Corpus Christi Parish

Diocese of St. Augustine

Education Foundation of Marion County, Inc.

Epiphany Parish

Grace School of Ocala, Florida, Inc.

Holy Faith Parish

Holy Family Parish

Holy Spirit Parish & School

Hospice of Marion County, Inc.

Immaculate Conception Parish

Kids Central, Inc.*

LifeStream Behavioral Center, Inc.

Marion County Hospital District

Morning Star School

Munroe Regional Health System, Inc.

Our Lady Le Leche Mission and Shrine

Our Lady of Consolation

Our Lady of Good Counsel

Our Lady Star of the Sea Parish and School

Palmer Academy & Preschool

Partnership for Strong Families, Inc.*

Queen of Peace Parish and School

San Juan de la Cruz Mission

San Sebastian Parish

St. Augustine Parish

St. Edward Parish

St. Elizabeth Parish & School

St. Francis High School

St. Joseph Academy

St. Joseph Parish and School

St. John Parish

St. Luke Parish

St. Madeline Parish

St. Mary's Parish

St. Monica Parish

St. Patrick's Parish

St. Paul's Parish and School

The Centers, Inc.*

The Foundation for The Centers, Inc.

The Refuge, Inc.

St. Peter's Mission

St. Philip Neri Mission

St. William Parish

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

Timothy M. Westgate, CPA

CPE Credits

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

2022

- ▶ Surgent McCoy - Understanding Cryptocurrency (CCUR)
- ▶ PGC - Winter Tax CPE
- ▶ AICPA - Update Audit Primer: Auditing For-Profit Entities Receiving Provider Relief Funds
- ▶ FSFOA - Legislative Update
- ▶ FSFOA - Florida Department of Education Update
- ▶ FSFOA - ERPs Integrating with Your Bank
- ▶ FSFOA - Audits – Grant Risks and Solutions
- ▶ FSFOA - Florida Auditor General
- ▶ FSFOA - FTE/Scholarships
- ▶ FSFOA - FLSA in the School Systems
- ▶ FSFOA - Strategies to Minimize School Bookkeeper Turnover
- ▶ FSFOA - All Things Internal Accounts
- ▶ FGFOA - Opening General Session: Prepare to Be Positive
- ▶ FGFOA - GASB Update
- ▶ FGFOA - GASB 87 Economic
- ▶ FGFOA - GASB Hot Topics
- ▶ FGFOA - Exploring Self Insurance and Other Risk Strategies
- ▶ FGFOA - Single Audit Update
- ▶ FGFOA - Common Financial Reporting Mishaps for GFOA COA Award Program
- ▶ FGFOA - Cares Act
- ▶ FGFOA - Common Audit Findings
- ▶ AICPA - Peer Review Must Select Industry Update: Employee Benefit Plans

2021

- ▶ FSFOA 2021 Fall Conference - The Great GASB Updates
- ▶ FSFOA 2021 Fall Conference - Government Fraud, Waste & Abuse
- ▶ FSFOA 2021 Fall Conference - Legislative Update
- ▶ FSFOA 2021 Fall Conference - Cyber Attack Simulation
- ▶ FSFOA 2021 Fall Conference - Leadership/Attitude Healthy Living Updates
- ▶ BDO USA HHS PRF Reporting Cracking the Code
- ▶ BDO USA Stimulus Funding Compliance Audit Update
- ▶ BDO USA Independence Update & Practice Issues
- ▶ BDO USA General Session Day 2
- ▶ FGFOA Opening General Session
- ▶ FGFOA GASB Update
- ▶ FGFOA Redefining Your Organization for Performance Excellence after COVID-19
- ▶ FGFOA GASB Hot Topics
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA You've Issued Debt Now What? Post Issuance Disclosure
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Contract Administration Beginning with the End in Mind
- ▶ FGFOA Providing Government Services in a Remote World
- ▶ FGFOA Debt Financing Options Used for Public Infrastructure
- ▶ FGFOA Comprehensive Annual Financial Report Tips and Tricks to Ensure Timely & Accurate Reporting
- ▶ FGFOA Retirement Plans Best Practices
- ▶ FGFOA Disaster Recovery Accounting & Single Audit Aspects
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022
- ▶ BDO NFP 2021 Conference
- ▶ Surgent McCoy CPE Florida Ethics for CPAs

2020

- ▶ PGC Winter CPE
- ▶ COVID-19 How Non-Profits are Adapting to Change
- ▶ COVID-19 Everything You Need to Know about FEMA Grants and Preventing Inspector General Findings
- ▶ What's Ahead for Healthcare Industry Accounting and Regulatory Update
- ▶ Ensuring Engagement Quality When Performing SSARS Engagement
- ▶ Practice Issues Under ASC 606 Revenue Contracts with Customers
- ▶ Becoming a Powerful and Effective Delegator
- ▶ Building the Partner Pipeline Business Development and Marketing Culture
- ▶ 2018 Yellow Book What You Need to Know
- ▶ CaseWare Mapping and Connector for Financial Statements
- ▶ Government Accounting for Debt Transactions
- ▶ Employee Benefit Plan Audit Update
- ▶ Florida Ethics for CPAs
- ▶ Risk Assessment and Internal Controls
- ▶ AICPA Peer Review Must Select Industry Update Employee Benefit Plans



MEAGAN G. CAMP, CPA

Senior Audit Manager
Member of Concurring Review Team

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CONTACT INFORMATION

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

PROFILE

Education

Valdosta State University
2011, BBA, Accounting and Finance

Professional Credentials

CPA License - AC54745 (FL)
CPA License - CPA032868 (GA)
Member of AICPA, FICPA, and FGFOA
FICPA State Legislative Policy Committee
FICPA Women in Leadership Committee
2017-2021
Speaker Subcommittee – Member
Mentoring Subcommittee – Chair
Networking Subcommittee – Member
FICPA Young CPAs Committee
2018-2020

Previous Employers

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

Years in Accounting: 11

Years with Firm: 5

SPEAKER/INSTRUCTOR

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

EXPERIENCE SERVING CLIENTS

Governmental Experience

School Board and Charter School Experience

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

Municipalities

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

Counties

Alachua County, Florida*
Gadsden County, Florida*
Nassau County, Florida*

Other Governmental Entities

Northwest Florida Water Management District*
First Florida Governmental Finance Commission#
Florida Court Clerks and Comptrollers, and State Department of Revenue
Sunshine State Governmental Finance Commission#

Non-Profit Experience

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

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

Audits were performed while employed by another firm

Meagan G. Camp, CPA

CPE Credits

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

2022

- ▶ FGFOA - GASB 87 and GASB 96 Updates
- ▶ FSFOA - Fiscal Cliff
- ▶ FSFOA - Legislative Updates
- ▶ FSFOA - Florida Department of Education Updates
- ▶ FSFOA - Grants – Federal Regulations – Stimulus Dollars
- ▶ FSFOA - Audits – Grant Risks and Solutions
- ▶ FSFOA - Florida Auditor General Update
- ▶ FSFOA - FTE/Scholarships
- ▶ FSFOA - FLSA in the School Systems
- ▶ FSFOA - Strategies to Minimize School Bookkeeper Turnover
- ▶ FGFOA Big Bend - Internal Controls Update
- ▶ GFOA - Auditor General and Department of Financial Services Update
- ▶ GFOA - Intro to Governmental Accounting
- ▶ GFOA - GASB Update
- ▶ GFOA - GASB 87
- ▶ GFOA - Financial Reporting Complexities in Local Governments
- ▶ GFOA - Single Audit Update
- ▶ GFOA - Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ GFOA - ARPA and CARES Act Funding
- ▶ GFOA - Common Audit Findings
- ▶ FGFOA - Auditor General and Department of Financial Services Update
- ▶ FGFOA - Intro to Governmental Accounting
- ▶ FGFOA - GASB Update
- ▶ FGFOA - GASB 87 (Instructor)
- ▶ FGFOA - Financial Reporting Complexities in Local Governments
- ▶ FGFOA - Single Audit Update
- ▶ FGFOA - Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA - ARPA and CARES Act Funding
- ▶ FGFOA - Common Audit Findings
- ▶ Florida Electric Cooperatives Association - Human Resource Conference

2021

- ▶ FGFOA Historical Performance and the Impact of a Pandemic and Economic Lockdown
- ▶ FGFOA Providing Government Services in a Remote World
- ▶ FGFOA Annual Comprehensive Financial Report – Tips and Tricks to Ensure Timely & Accurate Reporting
- ▶ FGFOA Financial Reporting Complexities in Local Governments
- ▶ FSFOA GASB Update (Instructor)
- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)
- ▶ BDO USA 2021 EBP Update Parts II, III, and IV
- ▶ BDO USA 2021 EBP Update Audits of Plans Subject to SEC Form 11-K Filing
- ▶ BDO USA ERISA Update
- ▶ BDO USA Yellow Book Update & Practice Issues
- ▶ BDO USA Single Audit Surprises & Other Matters
- ▶ BDO USA Independence Update & Practice Issues
- ▶ BDO USA Impact of New ISQM Standards on Firms Systems of Quality Management
- ▶ BDO USA Adding Value to the Board Hot Topics in Governance
- ▶ BDO USA Troubled Debt Restructuring & Debt Modification
- ▶ BDO USA ASC 740 Accounting for Current Events and Other Practice Matters
- ▶ FGFOA - Modernizing for Digital Transformation
- ▶ FGFOA - Opening General Session
- ▶ FGFOA - GASB Update
- ▶ FGFOA - GASB Hot Topics
- ▶ FGFOA - You've Issued Debt How What? Post Issuance Disclosure
- ▶ FGFOA - Auditor General and Department of Financial Services Update
- ▶ FGFOA Common Audit Findings

2020

- ▶ 2020 Tax, Finance & Accounting and RUS Mid-Year Update
- ▶ FGFOA - Families First Coronavirus Response Act
- ▶ COVID-19 Everything You Need to Know About FEMA Grants and Preventing Inspector General Findings
- ▶ Applying the New Lease Accounting Standard
- ▶ IPA Panel General Session Day Two
- ▶ Variable Interest Entities and Consolidation Matters Practice Issues
- ▶ Ensuring Engagement Quality When Performing SSARS Engagement
- ▶ Practice Issues Under ASC 606 Revenue Contracts With Customers
- ▶ EBP Audit and Accounting Update Preparing for 2020 EBP Busy Season
- ▶ Independence Update
- ▶ Current Issues in Pension and OPEB Accounting
- ▶ GASB 87 Practical Implications
- ▶ Single Audit and Yellow Book Update
- ▶ Risk Assessment and Internal Controls
- ▶ Emergency Management Preparing Documentation for FEMA Reimbursements
- ▶ 2020 Non-Profit and Education Government and Healthcare Industry Conference – General Session Day
- ▶ GASB Pension Plans
- ▶ GASB 84 Fiduciary Activities



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

IT Director

PURVIS
GRAY

CONTACT INFORMATION

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

PROFILE

Education

Auburn University
2002, Master of Business
Administration (Graduated with
Honors)
Wichita State University
1976, BA, Business Administration,
Accounting

Professional Credentials

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

Professional Affiliations

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

Previous Employers, 1977-2017

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

Years Auditing Information Systems: 45

Years with Firm: 5

PROFESSIONAL PROFILE

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

TECHNICAL EXPERTISE

SOC 2 Type 1 and Type 2
SOC 1 Type 1 and Type 2
SOC Readiness Engagements
Client Development
IT Security Controls Auditing
IT SOX Auditing

Industry Experience:

Healthcare
Local Governments
Banking
Claims Processing
Manufacturing
Distribution
Cloud Providers
Data Centers
Non-Profit
Information Security Consulting Privacy
Risk Assessments
Agreed-Upon Procedures

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

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

CPE Credits

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

2022

- ▶ AICPA - Town Hall Series
- ▶ BDO - Quarterly 2 Government Accounting and Auditing Update
- ▶ ISACA - Virtual Summit Data Protection in an Evolving World OnDemand
- ▶ ISACA - Bringing Privacy to the Security Table
- ▶ ISACA - Security Through Maturity: A Framework for Comprehensive Cloud Infrastructure Security Strategy
- ▶ FGFOA - Legislative Review
- ▶ AICPA - Cyber Breach: Choose Your Own Response
- ▶ AuditBoard - Third-Party Risk Management – What You Don't Know Today Can Hurt You
- ▶ AuditBoard - Continuous Monitoring at Scale: The Future of Security Compliance
- ▶ AuditBoard - Opportunity Knocks: Turning Digital Risk into Your Competitive Advantage
- ▶ BDO - What Asset Management Professionals Need to Know About System and Organization Controls Reports
- ▶ ISACA - Software Composition Analysis for Managing Security and Licensing Risks
- ▶ FGFOA - Cybersecurity for Operations Based Departments
- ▶ FGFOA - Common Audit Findings
- ▶ FGFOA - ARPA and CARES Act Funding
- ▶ FGFOA - Leadership in Turbulent Times
- ▶ FGFOA - Financial Reporting Complexities in Local Governments
- ▶ FGFOA - GASB Hot Topics
- ▶ FGFOA - Legislative Update
- ▶ FGFOA - Prepare to Be Positive
- ▶ FGFOA - Intro to Governmental Accounting
- ▶ FGFOA - Auditor General and Department of Financial Services Update
- ▶ AICPA - Town Hall Series
- ▶ ISAC - Digital Trust Ecosystem Framework
- ▶ ISAC - Emerging Technology Turning Risk into Trust

2021

- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)
- ▶ ISACA Mitigating the Security Risks of a Remote Workforce During a Crisis
- ▶ ISACA Risk Management in Action 4 Key Pillars for Achievable Resilience
- ▶ ISACA Data Protection for Cloud-First Organizations
- ▶ AICPA Town Hall Series
- ▶ AICPA Introduction to the Cybersecurity Maturity Model Certification Framework
- ▶ BDO USA ERISA Update
- ▶ Yellow Book Update and Practice Issues
- ▶ BDO USA General Day 1, Day 2, and Day 3 Sessions
- ▶ BDO USA Future of Audit is Here Part I Transform Audit with Digital Suite of Tools
- ▶ BDO USA Top I Audit Risks
- ▶ BDO USA Adding Value to the Board Hot Topics in Governance
- ▶ BDO USA Single Audit Surprises and Other Matters
- ▶ BDO USA ASC 740 Accounting for Current Events and Other Practice Matters
- ▶ AICPA Town Hall Series
- ▶ FGFOA GASB Update
- ▶ FGFOA Economic Update Planning for a Post Pandemic Futures
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA Legislative Update
- ▶ FGFOA Creating Efficiencies for Internal Audits
- ▶ FGFOA Providing Government Services in a Remote World
- ▶ FGFOA Financial Reporting Complexities in Local Governments
- ▶ FGFOA Debt Financing Options Used for Public Infrastructure
- ▶ FGFOA Disaster Recovery How Do You Solve the Hurricane Problem
- ▶ FGFOA Disaster Recovery Accounting & Single Audit Aspects
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022

2020

- ▶ ISACA Virtual Summit Future of Data Protection, Privacy, and IT Risk Management
- ▶ Risky Business Conduction Remote Audits in Uncertain Times
- ▶ Who's in Your Cloud? How Privileged Access Controls are Leaving You Exposed
- ▶ Stopping Ransomware and Advanced Malware Threats the Current Scope of These Threats
- ▶ COVID-19 CFO Professional Judgment in Volatile and Uncertain Times
- ▶ IA Webinar Series Course 2 Evaluating Compliance and Anti-Fraud Programs
- ▶ The Human Factor Malicious Insiders vs. Negligent End Users
- ▶ Government Accounting for Debt Transactions
- ▶ CaseWare Fundamentals
- ▶ Employee Benefit Plan Audit Update
- ▶ Privacy Management Framework A Tool for Developing Your Privacy Program
- ▶ CARES Act Essentials
- ▶ Risk Assessment and Internal Controls



JEREMIAH M. BROWN, CPA

Audit Supervisor

PURVIS
GRAY

CONTACT INFORMATION

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

PROFILE

Education

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

Professional Credentials

CPA License - AC51235
Member of AICPA and FICPA

Years in Accounting: 7

Years with Firm: 6

EXPERIENCE SERVING CLIENTS

Governmental Experience

School Board Experience

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

Counties

Alachua County, Florida
Baker County, Florida
Bradford County, Florida
Gilchrist County, Florida
Levy County, Florida
Nassau County, Florida

Municipalities

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

Other Governmental Entities

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

Non-Profit Experience

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

JEREMIAH M. BROWN, CPA

CPE Credits

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

2022

- ▶ BDO - Government Audit Standards: What You Need to Know to Be Compliant
- ▶ BDO - Tools and Templates for Government Audits
- ▶ BDO - What is a Single Audit: A Basic Background and Overview
- ▶ BDO - Yellow Book (GAGAS) Update
- ▶ BDO - GASB 84, Fiduciary Activities – Implementation Discussion
- ▶ FSFOA - 2021 GASB Update
- ▶ FSFOA - Health Insurance (Self Insurance vs. Fully Insured)
- ▶ FSFOA - Understanding LGIPs
- ▶ FSFOA - Government Fraud, Waste & Abuse
- ▶ FSFOA - Audits – Grant Risks and Solutions
- ▶ FSFOA - GASB 87
- ▶ FSFOA - Florida Department of Education Update
- ▶ FSFOA - Legislative Update
- ▶ FSFOA - Florida Auditor General Update
- ▶ FSFOA - FTE/Scholarships
- ▶ FSFOA - Rethinking School Budgeting – Supporting Your Strategic Plan
- ▶ FSFOA - FLSA in the School System
- ▶ FSFOA - Strategies to Minimize School Bookkeeper Turnover
- ▶ FGFOA - Fraud in Florida
- ▶ FGFOA - Common Audit Findings
- ▶ FGFOA - ARPA and CARES Act Funding
- ▶ FGFOA - Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA - Single Audit Update
- ▶ FGFOA - Financial Reporting Complexities in Local Government
- ▶ FGFOA - GASB Hot Topics
- ▶ FGFOA - Economic Update
- ▶ FGFOA - GASB Update
- ▶ FGFOA - GASB 87
- ▶ FGFOA - Opening General Session Prepare to Be Positive
- ▶ FGFOA - Intro to Governmental Accountings
- ▶ FGFOA - Auditor General and Department of Financial Services Update

2021

- ▶ Purvis Gray Personal Growth Series – Communication
- ▶ GASB 84, Fiduciary Activities – Implementation Discussion
- ▶ What is a Single Audit – A Basic Background and Overview
- ▶ Yellow Book (GAGAS) Update
- ▶ Government Audit Standards – What You Need to Know to Be Compliant
- ▶ BDO Tools and Templates for Government Audits

2020

- ▶ Purvis Gray ASC 606 Training
- ▶ Civitek AUP Training Webinar
- ▶ Excel Tips and Tricks
- ▶ CaseWare Mapping and Connector for Financial Statements
- ▶ CaseWare Fundamentals
- ▶ Employee Benefit Plan Audit Update
- ▶ Managing the Audit Process
- ▶ CARES ACT Essentials

DANIEL R. STERMER

Senior Auditor

PURVIS
GRAY

CONTACT INFORMATION

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

PROFILE

Education

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

Professional Credentials

Recently passed all 4 Parts of the CPA exam; currently awaiting licensure from the DPBR.

Years in Accounting: 4

Years with Firm: 1

EXPERIENCE SERVING CLIENTS

Governmental Experience

School Board and Charter School Experience

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

Counties

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

Municipalities

City of Jacksonville Beach, Florida*
City of Crestview, Florida*
City of Live Oak, Florida*

Other Governmental Entities

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

Non-Profit Experience

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

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

DANIEL R. STERMER

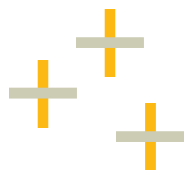
CPE Credits

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

2022

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

TAB C—APPROACH TO SERVICE DELIVERY



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

1—Audit Approach

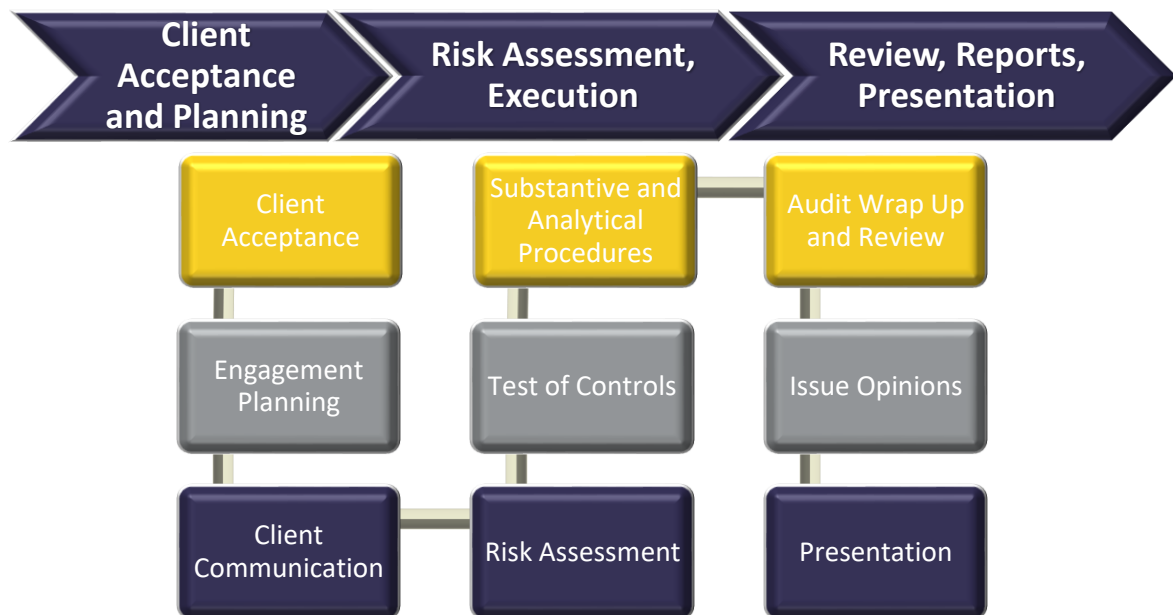
We recognize that the conduct of the audit for the District can represent a disruption of your staff’s day-to-day activities. Therefore, an efficient audit approach and effective management of the audit process will be especially important. We will work to ensure that the audit is conducted as efficiently as possible. We have extensive documentation of your policies and procedures, significant grants and contracts, debt agreements, and other permanent file documents from our previous audits of the District, as well as a thorough understanding of your activities and processes, ***substantially reducing the time and effort necessary from your staff to compile audit requests.***

Audit Methodology



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

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



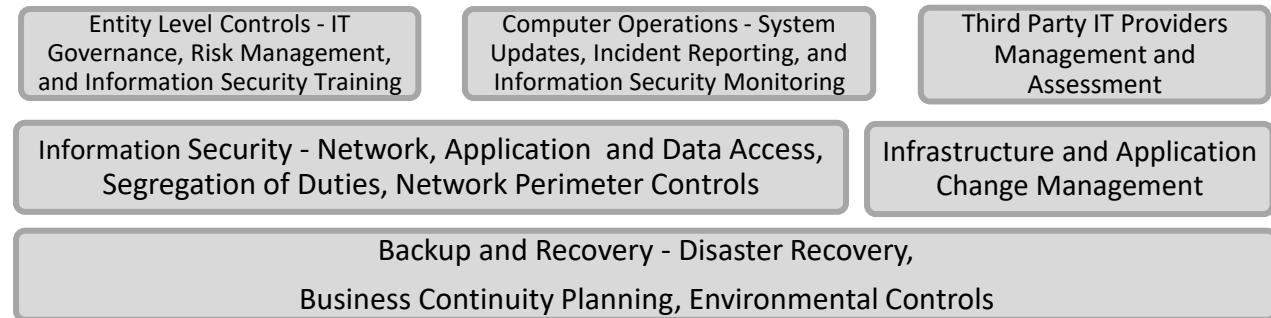
Internal Control

During the preliminary phase of the audit, we will perform procedures to obtain an understanding of District’s internal controls over financial reporting for all significant audit areas and over compliance with major federal grant programs, as well as verify implementation of key controls through walkthroughs of transactions and observation. Understanding the internal control will include review and documentation of the District’s control environment, risk assessment system, information and communication system, monitoring activities, and control activities. Based upon this understanding, we will assess control risk.

We will perform ***additional*** testing of controls by testing the effectiveness of internal controls through sampling over operating expenditures, payroll, and single audit compliance controls.

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

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



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

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

Analytical Procedures

Analytical procedures will be used extensively. Initial applications will be used in general planning to improve our understanding of the current-year operations and to identify areas for increased attention. Analytical procedures will also be used to facilitate the development of the audit program.

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

- ▶ Revenues (including FEFP, EDEP, Ad Valorem Taxes, Discretionary Sales Tax, Food Service)
- ▶ Inventory
- ▶ Operating Expenditures
- ▶ Payroll, Fringe Benefits and Related Liabilities
- ▶ Debt Service Expenditures

Approach for Sampling

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

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

All sampling will be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and Chapter 10.800, *Rules of the Auditor General*.

Approach to be Taken in Determining Laws and Regulations

For audits conducted in accordance with *Government Auditing Standards*, the auditor is required to test compliance with laws and regulations that would have a material effect on the District's financial statements. As such, we design our audit procedures to ensure compliance with key laws and regulations such as:

- ▶ Budgetary Appropriation Limits
- ▶ Significant Debt Covenants
- ▶ Relevant Compliance Requirements of Major Programs Under the Single Audits
- ▶ Key Federal, State, or Local Laws
- ▶ Significant Contract Provisions
- ▶ Use of Restricted Revenue Sources

Approach to Single Audits

We understand the District is subject to a Federal Single Audit. In addition to the understanding and testing of internal controls over compliance discussed in the Internal Control section, we will test compliance with compliance requirements applicable and direct and material to major programs. In some areas, we will combine our compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and with our test of controls. In other words, we will use multipurpose sampling techniques to eliminate unnecessary demands on the District staff's time.

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

- ▶ Confirm the District has received more than \$750,000 of federal awards during the audit period.
- ▶ Determine if the District has been identified as a "low risk" auditee from prior years to determine percentage of federal assistance required to be audited.
- ▶ Classify federal expenditures between Type A and Type B programs based on total federal expenditures and the federal formulas.
- ▶ Review Grant Program internal controls, prior findings, if any, and inherent risk to identify major federal programs to be detail audited using risk-based approach.
- ▶ Test internal controls over direct and material compliance requirements for all major programs based upon the OMB *Compliance Supplement*.
- ▶ Review grant agreements for all major programs, confirm with grantor agency various information related to programs selected for testing, including the amount paid during the current audit period, and other relevant items.
- ▶ Reconcile expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) to the underlying accounting records. Audit grant revenues and expenditures charged to grant programs to ensure compliance and that indirect costs are properly charged.

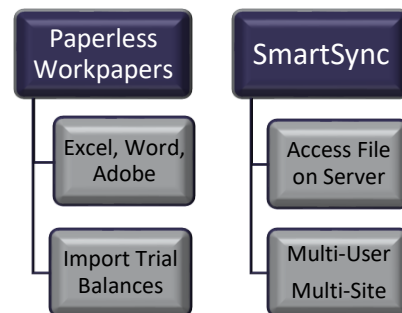
- ▶ Review the SEFA and related notes and ensure the information agrees to supporting accounting records and grant audit work performed.
- ▶ Prepare the auditor’s report on the SEFA and the auditor’s report on compliance and internal control over each major program.
- ▶ Prepare the Summary Schedule of Findings and Questioned Costs.
- ▶ Prepare and file the Data Collection Form with the Federal Clearing House and prepare the auditor’s certification of the submission.

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

Audit Software Utilized



*Paperless Audit Engagement Software System -
CaseWare Working Papers and SmartSync*



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



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

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

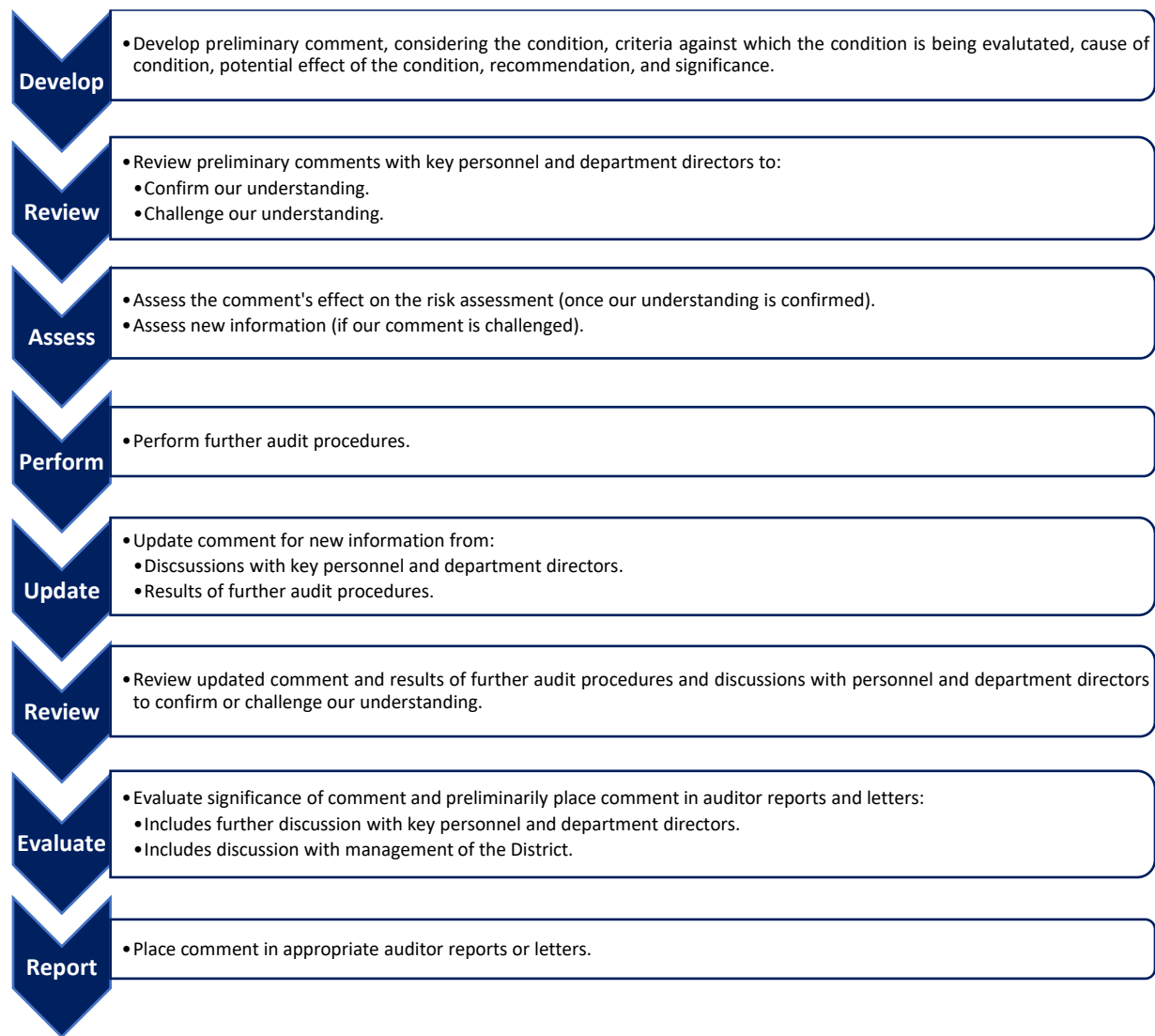


Suralink’s Dynamic Request List is
Integrated with a Secure File
Hosting System for Seamless
Document-Request Coordination

Approach to be Taken in Preparing Management Letters

We ensure our audit reports and letters are in compliance with the latest auditing standards through the use of PPC's practice aids. In addition, we utilize templates provided by the Auditor General of the State of Florida for the development of our management letters. We will draw upon our 76 years of experience with other school boards and local governments to look for ways that the District can be more efficient and cost effective, while improving internal controls. We will offer independent business advice and make ourselves available to the Board Members to discuss any or all of our comments and recommendations. Our school board industry concentration has helped set our firm apart from others by providing meaningful management recommendations.

Our approach to audit findings is simple: we try to identify and communicate significant matters as early in the process as possible. We do not like surprises, and we know our clients do not like them either. That is why we hold weekly progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible. The diagram below represents a summary of our approach:



Schedule of Timing for the Annual Fiscal Year Audit

The Audit Plan includes performing interim fieldwork annually. Interim fieldwork for the primary audit, including general file and administration, internal control and compliance documentation, and testing will be completed in May or June annually. Year-end fieldwork will begin in early October (after completion of the AFR), and drafts of the financial statements and auditor's reports will be delivered by January 15th and finals by January 31st each year. Progress conferences will be held on a bi-monthly basis or as needed, and the senior audit manager will provide periodic status updates via email as needed directly to the Director of Internal Auditing. The presentations to the audit committee will be at the January or February meeting, annually, or sooner.

This plan can be broken down into the following three different time phases of the audit, followed by a more detailed explanation of each of these phases:



Interim Work Prior to May or June of 2023 (and Each Succeeding Year Thereafter)

- ▶ Prepare an engagement letter to be reviewed and signed by the Chair of the District.
- ▶ Conduct an entrance conference with the District's Finance Management personnel and various Administrative Services Department personnel, as needed, to discuss the District's status on prior audit items, operations, audit assistance, and other pertinent items. The Partner in Charge will attend these conferences.
- ▶ Perform certain audit preparation procedures from our office, such as downloading and reviewing minutes, resolutions, policies and procedures, and budgets; creating, updating, and reviewing permanent file documentation; developing a preliminary audit strategy, including establishing areas in which test of controls will be performed; preparing time budgets; determine preliminary materiality limits, etc.
- ▶ Obtain and review available policies and procedures, flowcharts, and other documentation to develop and update business process and internal control narratives and checklists for significant classes of transactions. Perform tests of controls in areas where such tests may reduce risks and provide for a more efficient audit of the area.
- ▶ Review the internal controls and compliance over major federal awards. We will identify major programs/projects and related compliance requirements and perform tests required by the Federal *Single Audit Act*.
- ▶ Perform a review of the information technology (IT) environment and IT general controls over the significant financial applications identified. Our IT Department personnel will assist our Audit Department personnel with developing and performing these procedures.

- ▶ Perform preliminary analytical procedures and risk assessment procedures and prepare preliminary audit programs.
- ▶ Conduct an interim exit conference with the Finance Management personnel and key Administrative Services Department personnel to summarize results of interim procedures, discuss preliminary areas of concern to confirm our understanding or to receive additional information from management, and discuss year-end work to be performed. The Partner in Charge will attend this conference. Subsequent meeting with Superintendent as requested.
- ▶ Work with key Financial and Administrative Services Department personnel to identify, obtain, and mail confirmation requests to financial institutions, federal and state agencies, and attorneys.

Final Fieldwork September – October 2023 (and Each Succeeding Year Thereafter)

- ▶ Conduct a year-end entrance conference with the District's Finance Management personnel and various Administrative Services Department personnel to receive updates on significant activities from interim and any new significant activities since interim, accounting issues, and the status of the financial statements.
- ▶ Import the June 30, 2023, trial balance and 2023 final budget into audit software. Map new funds and accounts and compare to AFR. Resolve differences. Discuss presentation issues, if any, and make suggestions for management consideration.
- ▶ Review the District's AFR, including entity-wide conversion, fund level statements, statements of cash flows, notes, budgetary statements, and MD&A. Provide suggestions and recommendations to management for consideration and discussion.
- ▶ Perform year-end fieldwork, including analytical review, tests of details, and compliance tests. Complete audit fieldwork during October of each year.

Wrap-Up/Presentation January 2024 (and Each Succeeding Year Thereafter)

- ▶ Prepare and deliver preliminary draft financial statements and auditor's reports and comments by January 15 or sooner. Receive and resolve comments from management.
- ▶ Perform other wrap-up audit procedures, including completing disclosure checklist, subsequent events review, and Purvis Gray in-house quality control review of draft financial statements.
- ▶ Conduct a year-end exit conference with the District's Finance Management personnel and various Administrative Services Department personnel to summarize results of year-end procedures.
- ▶ Deliver final copies of the independent auditor's reports on internal control and compliance after final exit conference by January 15.
- ▶ Present the final financial statements and related reports to the Board Chair (or designee), Superintendent, and Finance Management personnel by January 15 or sooner.
- ▶ Prepare and certify the Data Collection Form for federal grants with the federal audit clearinghouse within 30 days of issuance of audit.

Communication Process

Our firm works to identify and communicate audit issues as early in the audit process as possible. We do not like surprises, and we know our clients do not like them either. We discuss matters with the appropriate level of management immediately to ensure proper understanding. We communicate matters that rise to the level of significance requiring the District's attention in our written reports, in accordance with professional auditing standards – AU-C 260, *The Auditor's Communication with Those Charged with Governance*.

Audit Improvement Process

One of the goals of our audit approach is to improve and refine the audit process each year. The purposes of the refinements are:

- ▶ To Increase Audit Efficiency and Effectiveness
- ▶ Minimize Audit Disruption to the Client
- ▶ Lower Audit Hours and Either Reduce Fees or Minimize Increases

The improvement process involves working closely with client staff to define and improve existing audit problem areas, developing better planning processes and year-round contact through interim and consulting work. Our commitment to maintaining a stable engagement team with minimum staff rotation has also been a major factor in our audit improvement process.

2—Identification of Anticipated Potential Audit Problems

We do not anticipate any significant potential audit problems. We assume that every audit engagement will encounter some amount of unanticipated audit problems, it is simply the nature of audit engagements; ***we do not, however, use each of these problems as an opportunity to create additional billing opportunities for our firm.*** If a disagreement arises between the audit engagement partner and the District in regard to application of generally accepted accounting principles or similar items, it would first be discussed with an in-firm specialist and then with outside experts such as the Government Finance Officers Association technical services center.

Since our firm specializes in governmental auditing, we remain knowledgeable about current and proposed standards and will discuss new standards with the District personnel well in advance of implementation to avoid surprises and the sudden disruption they may cause.

The Florida Auditor General and others may enact financial reporting or auditing standards which may affect our scope of services during the proposed engagement period. Again, we will notify the District well in advance of any significant developments.

Acknowledgement of Addendum

Addendum #001 Dated: January 11, 2023

Purvis, Gray and Company, LLP
is already registered as a vendor
with Leon County School



2757 West Pensacola Street – Tallahassee, FL 32304-2998
FAX TO: (850) 487-7869 or EMAIL TO: MathisR@leonschools.net

APPLICATION FOR VENDOR STATUS

(IRS W-9 Facsimile)

COMPANY NAME: _____ ☐ New Vendor ☐ Update
CONTACT PERSON: _____ LCSB Employee: ☐ YES ☐ NO
PHONE NUMBER: _____ FAX NUMBER: _____
CORRESPONDENCE ADDRESS: _____
CITY: _____ STATE: _____ ZIP + 4: _____

REMITTANCE INFORMATION

(if different from above)

CONTACT PERSON: _____
REMITTANCE ADDRESS: _____
CITY: _____ STATE: _____ ZIP + 4: _____
EMAIL ADDRESS: _____ WEBSITE: _____

PLEASE CHECK THE APPROPRIATE BOX:

PLEASE CHECK THE APPROPRIATE BOX: ☐ Individual/ Sole Proprietor ☐ S Corporation ☐ C Corporation ☐ Partnership
☐ Other _____ ☐ LLC – Type (Check one) ☐ C ☐ S ☐ P

TAX ID NUMBER: _____ or _____
Federal Employer Identification Number Social Security Number

Section 6109 of the Internal Revenue Service Code requires you to provide your correct TIN to persons, businesses, or agencies that are required to file information returns with the IRS. Purchase orders will not be issued to vendors who fail to provide a TIN.

PLEASE INDICATE THE FOLLOWING:

*Minority Vendor? ☐ Yes ☐ No **If yes, certification is required – (Please submit with form)*
Race: ☐ Caucasian ☐ Hispanic ☐ African American
☐ American Indian ☐ Asian ☐ Other: _____
Gender: ☐ Male ☐ Female

Signature Print Name Date

LCSB site contact requesting vendor: _____
Name Phone & Email

For LCSB Employee Use Only

Entered by: _____ Date entered: _____

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Purvis, Gray and Company, LLP

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► **P**

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
PO Box 141270

6 City, state, and ZIP code
Gainesville, Florida 32614-1270

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

				-				-				
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or

Employer identification number

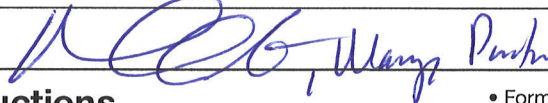
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Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person**  **Date** **1/4/2023**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. I or the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

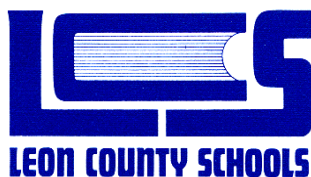
- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Purvis, Gray and Company, LLP
is already registered as a vendor
with Leon County School and you
have this information on file.



Leon County Schools Authorization for ACH Direct Payment

Finance Department

2757 West Pensacola Street, Tallahassee, Florida 32304

Payee/Vendor Name _____

Address _____

City, State Zip _____

Telephone _____

Contact Name _____

Contact e-mail _____

(for ACH remittance notification)

Complete this section for new enrollments or for financial institution or account changes.

Select one: _____ New Enrollment _____ Financial Institution or Account Change

Bank Name _____

Branch (if applicable) _____

City, State Zip _____

Transit/Routing Number _____

Bank Account Number _____

Account Type (check one) _____ Checking **OR** _____ Savings

Account Type (check one) _____ Personal **OR** _____ Business

I, the undersigned, authorize Leon County Schools to deposit payments directly to the account indicated above and to correct any errors which may occur from the transactions. I also authorize the financial institution named above to post these transactions to that account. This authorization will remain in force until Leon County Schools receives written notice of cancellation from me. I acknowledge that the origination of ACH transactions to my account must comply with the provisions of U.S. law.

Signature _____

Date _____

Name (printed) _____

Title _____

Complete this section to CANCEL your ACH electronic deposit authorization.

I, the undersigned, hereby cancel the authorization for the Leon County Schools Finance to originate ACH electronic deposit entries into my checking/savings account. This cancellation is effective as soon as Leon County Schools Finance has reasonable time to act upon it.

Signature _____

Date _____

Name (printed) _____

Title _____

Mail the completed form to the address above or email to marschkak@leonschools.net.

For LCS use only

Vendor Name _____

Date Received _____

Attachment II

Required Provisions Certifications

1. **Business/Corporate Experience**

This is to certify that the Proposer is:

- a. Licensed to practice public accounting within the State of Florida;
- b. A member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants;
- c. Have performed continuous certified public accounting services in the government sector such as a municipality, school district, or other governmental entity(ies) for a minimum of five years of recent experience; and
- d. Possesses required qualifications to perform audits in accordance with Government Auditing Standards.

2. **Prime Vendor**

This is to certify that the Successful Proposer will act as the Prime Contractor to the District for all services provided under the Contract(s).

3. **Meets Legal Requirements**

This is to certify that the Proposer's Proposal and all services provided under the Contract will be compliant with all laws, rules, and other authority applicable to providing the services including, but not limited to, Florida's Open Government laws (Article I, Section 24, Florida Constitution, Chapter 119, F.S.).

4. **Financial Disclosure**

This is to certify that the Proposer has disclosed in their Proposal all suspensions, revocations, bankruptcies, judgements, or liens in the last five (5) years.

5. **Federal Debarment**

This is to certify that neither the Proposer, nor its principles, is currently disbarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this solicitation by any Federal department or agency.

6. **Conflict of Interest**

Per Section 1001.42(12)(i), F.S., this certifies that no member of the Leon County School Board or the Superintendent has any financial interest in the Proposer whatsoever.

7. **Statement of No Inducement**

This is to certify that no attempt has been made or will be made by the Proposer to induce any other person or Contractor to submit or not to submit a Proposal with regards to this RFP. Furthermore, this is to certify that the Proposal contained herein is submitted in good faith and not subject to any agreement or discussion with, or inducement from, any Contractor or person to submit a complementary or other non-competitive Proposal.

8. **Statement of Non-Disclosure**

This is to certify that none of the contents of this Proposal have been disclosed before award, directly or indirectly, to any other Proposer or competitor.

9. **Statement of Non-Collusion**

This is to certify that the proposed costs in this Proposal have been arrived at independently, without consultation, communications, or agreement as to any matter relating to such costs with any other Proposer or with any competitor and not to restrict competition.

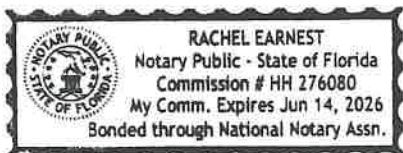
10. Scrutinized Companies Certification

The Proposer certifies they are not listed on the Scrutinized Companies that Boycott Israel List, created under Section 215.4725, F.S., and they are not currently engaged in a boycott of Israel. If the resulting Contract exceeds \$1,000,000.00 in total, not including renewal years, the Proposer certifies that they are not listed on either the Scrutinized Companies with Activities in Sudan List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created under Sections 215.473, F.S., and 215.4725, F.S., and further certifies they are not engaged in business operations in Cuba or Syria. In compliance with Sections 287.135(5), F.S., and 287.135(3), F.S., the Proposer agrees the District may immediately terminate the resulting Contract for cause if the Proposer is found to have submitted a false certification or if the Proposer is placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or has engaged in business operations in Cuba or Syria during the term of the Contract. Any company that submits a bid or proposal for a contract, or intends to enter into or renew a contract with an agency or local governmental entity for commodities or services, of any amount, must certify that the company is not participating in a boycott of Israel.

By signing this certification below, the Authorized Representative affirms they have the authority to bind the Proposer and acknowledges and affirms the statements above.

STATE OF FLORIDA Timothy M. Westgate, CPA, Partner *Timothy M. Westgate*
COUNTY OF MARION Authorized Representative (Print) Authorized Representative (Signature)

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 18 day of January, 2023, by Timothy M. Westgate (name of authorized representative) as Partner (position title) for Purvis, Gray and Company, LLP (Vendor Name).



(NOTARY SEAL)

Rachel Earnest
Notary Signature

Rachel Earnest
Name of Notary (Typed, Printed, or Stamped)

Personally Known X OR Produced Identification Type of Identification

Attachment III
Notice of Conflict of Interest

Company Name: Purvis, Gray and Company, LLP [Proposers shall complete either Section 1 or Section 2]

Solicitation Number: RFP 503-2023

To participate in this solicitation process and comply with the provisions of Chapter 112.313, Florida Statutes, the undersigned corporate officer hereby discloses the following information to the Leon County School Board.

Section I

I hereby certify that no official or employee of the School Board requiring the goods or services described in these specifications has a material financial interest in this company.



Timothy M. Westgate, CPA, Partner

Authorized Representative (Signature)

Authorized Representative (Print)

Section 2

I hereby certify that the following named Leon County School Board official(s) and employee(s) have a material financial interest(s) (over 5%) in this company, and they have filed Conflict of Interest Statements with the Leon County Supervisor of Elections, before the Proposal Opening.

Name	Title/Position	Date of Filing
NONE		



Timothy M. Westgate, CPA, Partner

Authorized Representative (Signature)

Authorized Representative (Print)

1-18-23

Date

Attachment IV Proposer Contact Information

The Proposer shall identify the contact information for solicitation and contractual purposes via the requested fields in the table below.

	For solicitation purposes, the Proposer's representative shall be:	For contractual purposes, should the Proposer be awarded, the Proposer's representative shall be:
Name:	Timothy M. Westgate, CPA	Ryan M. Tucker, CPA
Title:	Partner	Partner
Street Address:	2347 SE 17th Street	443 East College Avenue
City, State, Zip code	Ocala, Florida 34471	Tallahassee, Florida 32301
Telephone: (Office)	352.732.3872	850.224.7144
Telephone: (Cell)	352.454.4378	850.294.0218
Email:	tmw@purvisgray.com	Ryan@purvisgray.com

Purvis, Gray and Company, LLP



1-18-23

Company Name

59-0548468

Authorized Representative (Signature)

Timothy M. Westgate, CPA, Partner

Date

FEIN #

Authorized Representative (Printed)

Attachment VI
Local Preference Affidavit

To qualify for the Local Vendor Preference, a Proposer must have a physical location in Leon County (or an Adjacent County), employ at least one (1) person at that location, and have been licensed, as required, for at least six (6) months before the Proposal Opening. The Proposer, on a day-to-day basis, should provide the goods/services provided under this Contract substantially from the local business address. Post Office boxes are not acceptable for purposes of obtaining this preference.

By completing this Affidavit, the Proposer affirms that it is a local or Adjacent County Business, as defined by Board Policy 6450.

Please complete the following in support of the self-certification:

Proposer Name: Purvis, Gray and Company, LLP

Physical Address: 443 East College Avenue, Tallahassee, Florida 32301

County: Leon

Phone of Local Location: 850.224.7144

Length of Time at this Location: 35 Years # of Employees at this Location: 8

Is your business certified as a small business enterprise through Leon County Schools? No

STATE OF FLORIDA
COUNTY OF MARION

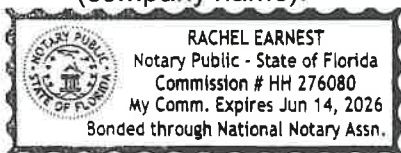
Timothy M. Westgate, CPA, Partner

Timothy M. Westgate

Authorized Representative (Print)

Authorized Representative (Signature)

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 18 day of January, 2023, by Timothy M. Westgate, CPA (name of authorized representative) as Partner (position title) for Purvis, Gray and Company, LLP (company name).



Rachel Earnest
Notary Signature

(NOTARY SEAL)

Rachel Earnest
Name of Notary (Typed, Printed, or Stamped)

Personally Known ☒ OR Produced Identification ☐ Type of Identification _____

Attachment VII
Subcontracting Form

The Proposer shall complete the information below on all subcontractors that will be providing services to the Proposer to meet the requirements of the Contract, should the Proposer be awarded. Submission of this form does not indicate the District's approval of such subcontractor(s), but provides the District with information on proposed subcontractors for review.

Complete a separate sheet for each subcontractor.

Prime Proposer Name: Purvis Gray will not be using any subcontractors.

Type/Description of Goods or Service Subcontractor will provide:

Subcontractor Company Name: NONE FEIN: _____

Contact Person: _____ Contact Phone Number: _____

Address: _____

Email address: _____

Currently Registered as a Small Business with Leon County Schools? Yes _____ No _____

Local Proposer per PO6450? Yes _____ No _____

In a job description format, identify the responsibilities and duties of the subcontractor based on the specifications or scope of services outlined in this solicitation.

Attachment VIII

Drug-Free Workplace Certification

The undersigned Proposer, in accordance with Section 287.087, F.S. hereby certifies that
Purvis, Gray and Company, LLP

Name of Business

does:

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

As the person authorized to sign this statement, I certify that this Contractor complies fully with the above requirements.

Signature of Authorized Officer 

Date 1-18-23

Attachment IX

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion AD-1048

Lower Tier Covered Transactions


The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 C.F.R. §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

According to the Paperwork Reduction Act of 1995 an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal, civil, fraud, privacy, and other statutes may be applicable to the information provided.

(Read instructions on page two before completing certification.)

A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;

B. Where the prospective lower tier participant is unable to certify to any of the statements in this

ORGANIZATION NAME		PR/AWARD NUMBER OR PROJECT NAME	
Purvis, Gray and Company, LLP		RFP 503-2023 External Independent Auditing Services	
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)			
Timothy M. Westgate, CPA, Partner			
SIGNATURE(S)		DATE	
		1-18-23	

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint \(https://www.ascr.usda.gov/filing-program-discrimination-complaint-usda-customer\)](https://www.ascr.usda.gov/filing-program-discrimination-complaint-usda-customer) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442.

Instructions for Certification

- (1) By signing and submitting this form, the prospective lower tier participant is providing the certification set out on page 1 in accordance with these instructions.
- (2) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
- (3) The prospective lower tier participant shall provide immediate written notice to the person(s) to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (4) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, at 2 C.F.R. Parts 180 and 417. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
- (5) The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
- (6) The prospective lower tier participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (7) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the System for Award Management (SAM) database.
- (8) Nothing contained in the foregoing shall be construed to require establishment of a system of records to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (9) Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

NONE

Attachment X

CERTIFICATION REGARDING LOBBYING

CERTIFICATION FOR CONTRACTS, GRANTS, AND COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated-funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of congress, or an employee of a member of congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal-appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, subgrants, and contracts under grants, loans and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

By  Timothy M. Westgate, CPA, Partner

Date: 1-18-23

(Signature of Official (Executive Director) Authorized to Sign Application)

By  Steven T. Lee, CPA, Partner

Date: 1/18/2023

(Signature of Official (Chief Financial Officer) Authorized to Sign Application)

For Purvis, Gray and Company, LLP

Name of Grantee

NONE

Title of Grant Program

NONE

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

1. Type of Federal Action: a. contract ____ b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	2. Status of Federal Action: a. bid/offer/application ____ b. initial award c. post-award	3. Report Type: a. initial filing ____ b. material change For material change only: Year ____ quarter ____ Date of last report ____
4. Name and Address of Reporting Entity: ____ Prime ____ Subawardee Tier____, if Known: Congressional District, if known:	5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known:	
6. Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable: _____	
8. Federal Action Number, if known:	9. Award Amount, if known: \$	
10. a. Name and Address of Lobbying Registrant <i>(if individual, last name, first name, MI):</i>	b. Individuals Performing Services <i>(including address if different from No. 10a)</i> <i>(last name, first name, MI):</i>	

NONE

Certification Regarding Lobbying
Attachment X
RFP 503-2023
External Independent Auditing Services

11. Information requested through this form is authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Signature: _____



Print Name: Timothy M. Westgate, CPA

Title: Partner

Telephone No.: 352.732.3872 Date: 1-18-23

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations to Bid (ITB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form; print his/her name, title, and telephone number.

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

THE SCHOOL BOARD OF LEON COUNTY, FLORIDA

COST PROPOSAL

RFP 503-2023

External Independent Auditing Services

CONTACTS

Ryan M. Tucker, CPA
Audit Partner

ryan@purvisgray.com

Timothy M. Westgate, CPA
Audit Partner

twestgate@purvisgray.com

PURVIS, GRAY AND COMPANY, LLP

850.224.7144

443 East College Avenue

Tallahassee, Florida 32301

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

purvisgray.com

Cost Proposal Form
Attachment I
RFP 503-2023
External Independent Auditing Services

Attachment I
Cost Proposal Form

RFP No. 503-2023 External Independent Auditing Services

Item #	Description	Cost Proposal
1.	Annual Audit – Financial Statements, and Single Audits	\$ 138,000
2.	Annual Audit – Internal Accounts Only	\$ 30,000
Optional Services It is anticipated that the Contractor would use staff with a variety of skill and experience levels in providing the additional services contemplated by this RFP. Contractors should include below, an hourly rate for each type of staff		
3.	Partner	\$ 225 /hour
4.	Manager	\$ 175 /hour
5.	Supervisor	\$ 160 /hour
6.	Senior Accountant	\$ 150 /hour
7.	Staff	\$ 135 /hour

Purvis, Gray and Company, LLP

Company Name
Timothy M. Westgate, CPA

Authorized Representative Name (Printed)


Authorized Representative Signature

59-0548468

FEIN
Partner

Authorized Representative Title
1-18-23

Date