



City of Mount Dora
510 N. Baker St.
Mount Dora, FL 32757
352-735-7112
Fax: 352-735-7191
E-mail: plandev@cityofmountdora.com

COMMUNITY REDEVELOPMENT AGENCY GOVERNING BOARD
City Hall Board Room
510 N. Baker Street, Mount Dora, FL
January 17, 2023 at 6:00 PM

AGENDA

CALL TO ORDER

ROLL CALL

ACTION ITEMS

1. Request Approval of the Agreement with MSL, P.A., for Annual Audit Services and Authorization for the Mayor to Execute the Agreement on Behalf of the CRA 3

ADJOURNMENT

PURSUANT TO SECTION 286.0105, FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE AT THIS MEETING WITH RESPECT TO ANY MATTER CONSIDERED AT ANY MEETING OR HEARING, SUCH PERSON MAY NEED A RECORD OF THESE PROCEEDINGS. FOR SUCH PURPOSE, A PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. VERBATIM RECORD WILL NOT BE PROVIDED BY THE CITY OF MOUNT DORA.

NOTICE: IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, PERSONS NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS PRIOR TO THE PROCEEDINGS. TELEPHONE (352) 735-7126 FOR ASSISTANCE. IF HEARING IMPAIRED, TELEPHONE THE FLORIDA RELAY SERVICE NUMBERS, (800) 955-8771 (TDD) OR (800) 955-8770 (VOICE) FOR ASSISTANCE.

NOTICE: For purposes of Section 286.011, Florida Statutes, two or more members of the City Council may be present at this meeting, and this meeting may be considered a City Council meeting.

NOTICE: If any person decides to appeal any decision made at this meeting with respect to any matter considered at this meeting, such person may need a record of these proceedings. For such purpose, a person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

NOTICE: In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodations to participate in this proceeding should contact the Planning and Development department no later than seven (7) days prior to the proceedings. Telephone (352) 735-7112 for assistance. If hearing impaired, telephone the Florida Relay Service numbers (800) 955-8771 (TDD) or (800) 955-8770 (Voice) for assistance.

All regularly scheduled meetings are held the first Wednesday of each month at 5:30 p.m. at City Hall – 510 N. Baker Street.



510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: January 17, 2023

TO: Honorable Mayor and City Council Members

FROM: Patrick C. Comiskey, City Manager *Patrick C. Comiskey*

SUBJECT: Request Approval of the Agreement with MSL, P.A., for Annual Audit Services and Authorization for the Mayor to Execute the Agreement on Behalf of the CRA

Introduction:

This is a request for City Council to approve the Agreement with MSL, P.A. for Annual Audit Services and to authorize the Mayor to execute the Agreement on behalf of the CRA.

Discussion:

On September 26, 2022, RFP #22-FN-009 “Annual Audit Services”, was issued, resulting in three (3) timely proposals being received by the opening date and time of October 27, 2022 at 2:00 p.m. The Purchasing Office determined all three proposals to be responsive to the RFP requirements.

The Evaluation Committee met on November 29, 2022, to discuss and complete the scoring of the three proposals received under this RFP. The discussion was detailed and scoring was consistent. The resulting final scores (see Attachment #1) determine the following ranking:

#1 –MSL, PA ; #2 – Mauldin & Jenkins, LLC; #3 – Caballero Fierman Llerena + Garcia, LLP

The Evaluation Committee unanimously recommends MSL, P.A. for Annual Audit Services.

This item requests approval of the ranking; recommendation of award; and authorization for the Mayor to execute an Agreement with MSL, PA. for annual audit services.

Budget Impact:

MSL, P.A Audit Services are within the approved FY22-23 budget.

Strategic Impact:

Fiscal Resources

Recommendation:

Community Redevelopment Agency (CRA) Governing Board approve the final ranking and recommendation of award for RFP 22-FN-009; and authorize the Mayor to execute the Agreement with MSL, P.A. on behalf of the CRA.

Attachment(s):

1. Revised WB Agreement.MSL.Audit Services.SGS.3.clean
2. Attachment #1 -Notice of Intent To Award RFP 22-FN-009 Annual Audit Services
3. Attachment #2 - MSL, PA - Solicitation Response
4. Attachment #3 - RFP 22-FN-009 Annual Audit Services
5. Attachment #4 - RFP 22-FN-009 Addendum 1
6. Attachment #5 - RFP 22-FN-009 Addendum 2

Prepared by: douglasm douglasm, Purchasing Manager

Reviewed by: Aneta Barton, Budget Director
Rita Meade, Interim Finance Director
Sherry Sutphen, City Attorney
Jeanann Hand, City Clerk
Patrick Comiskey, City Manager

Approved - 1/9/2023
Approved - 1/10/2023
Approved - 1/10/2023
Approved - 1/10/2023
Final Approval - 1/10/2023

AGREEMENT

THIS AGREEMENT is made by and between the CITY OF MOUNT DORA, 510 N. Baker Street, Mount Dora, Florida 32757, the CITY OF MOUNT DORA NORTHEAST COMMUNITY REDEVELOPMENT AGENCY and the CITY OF MOUNT DORA COMMUNITY REDEVELOPMENT AGENCY, hereinafter singly and collectively referred to as the “CITY”, and MSL, P.A., 255 S. Orange Avenue, Suite 600, Orlando, Florida 32801, hereinafter referred to as the “CONTRACTOR”.

WITNESSETH:

WHEREAS, the CITY has competitively solicited for Annual Audit Services, pursuant to the CITY’s Purchasing Policy and RFP #22-FN-009; and,

WHEREAS, the CONTRACTOR submitted the lowest responsive bid most advantageous to the CITY related to the services set forth in RFP #22-FN-009; and,

WHEREAS, the parties hereto have agreed to the terms and conditions cited herein based on said solicitation;

NOW THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

SECTION 1. RECITALS.

The above Recitals are true and correct and are incorporated herein by this reference.

SECTION 2. TERM.

The term of this Agreement shall be for a period of three (3) years beginning on the date of execution by the CITY and may be extended when in the best interest of the CITY for two additional periods of one (1) year each.

SECTION 3. SCOPE OF SERVICES.

The CONTRACTOR shall be responsible for performing the services described in **Exhibit “A”** attached hereto. To the extent of any conflict between **Exhibit “A”** and the terms and conditions of this Agreement, the terms and conditions of this Agreement shall prevail.

SECTION 4. WARRANTY.

The CONTRACTOR agrees to provide a full warranty to the CITY for all services which it provides hereunder for one full year following the date of final completion of such services. In the event that the CONTRACTOR is called to perform warranty work, the CONTRACTOR will be responsible for all costs incurred in repairing the warrantied services. To the extent applicable, any manufacturer’s warranty on materials provided or installed shall be in addition to the warranty required hereunder.

SECTION 5. OBLIGATIONS OF THE CONTRACTOR.

Obligations of the CONTRACTOR shall include, but not be limited to, the following:

- A. It is understood that the CONTRACTOR shall provide and pay for all labor, tools, materials, permits, equipment, transportation, supervision, and any and all other items or services, of any type whatsoever, which may be necessary to fully complete and deliver the goods and/or services requested by the CITY, and shall not have the authority to create or cause to be filed any liens for labor and/or materials on or against the CITY or any property owned by the CITY. Such lien, attachment, or encumbrance, until it is removed, shall preclude any and all claims or demands for any payment expected by virtue of this Agreement.
- B. The CONTRACTOR will ensure that all of its employees, agents, sub- contractors, representatives, volunteers, and the like, fully comply with all of the terms and conditions set herein when providing services for the CITY in accordance herewith.
- C. The CONTRACTOR will maintain an adequate and competent staff and remain authorized to do business within the State of Florida. The CONTRACTOR may subcontract the services requested by the CITY; however, the CONTRACTOR is fully responsible for the satisfactory completion of all subcontracted work.

SECTION 6. STANDARD OF CARE.

- A. The CONTRACTOR has represented to the CITY that it possesses a level of knowledge, experience, and expertise that is commensurate with firms in the areas of practice required for the services to be provided. By executing this Agreement, the CONTRACTOR agrees that the CONTRACTOR will exercise that degree of care, knowledge, skill, and ability as any other similarly situated contractor possessing the degree of skill, knowledge, experience, and expertise, working on similar activities. The CONTRACTOR shall perform the services requested in an efficient manner consistent with the CITY’s stated objectives and standards.
- B. The CONTRACTOR covenants and agrees that it and its employees, agents, sub-contractors, representatives, volunteers, and the like, shall be bound by the same standards of conduct as stated above.

SECTION 7. COMPENSATION.

- A. Compensation for services completed by the CONTRACTOR will be in accordance with Florida Statutes, section 218.70, Florida’s Prompt Payment Act. The amount to be paid under this Agreement for services shall be in accordance with the pricing schedule set forth in **Exhibit “B”** which is attached hereto and includes the CONTRACTOR rates for additional services if requested by the City, and a schedule of estimated hours to perform services under this Agreement. To the extent of any conflict between **Exhibit “B”** and the terms and conditions of this Agreement, the terms and conditions of this Agreement shall prevail.
- B. Services to be performed in accordance with this Agreement are subject to the annual appropriation of funds by the CITY. In its sole discretion, the CITY reserves the right to forego use of the CONTRACTOR for any work which may

fall within the Scope of Services listed herein. In the event the CITY is not satisfied with the services provided by the CONTRACTOR, the CITY will hold any amounts due until such time as the CONTRACTOR has appropriately addressed the problem, so long as the CITY has provided notice of defect to the CONTRACTOR.

SECTION 8. TERMINATION.

Either party may terminate this Agreement, with or without cause, given thirty (30) days written notice to the other party.

SECTION 9. PAYMENT WHEN SERVICES ARE TERMINATED.

- A. In the event of termination of this Agreement by the CITY, and not due to the fault of the CONTRACTOR, the CITY shall compensate the CONTRACTOR for all services performed prior to the effective date of termination.
- B. In the event of termination of this Agreement due to the fault of the CONTRACTOR, or at the written request of the CONTRACTOR, the CITY shall compensate the CONTRACTOR for all services completed, prior to the effective date of termination, which have resulted in a usable product, or otherwise tangible benefit to the CITY. All such payments shall be subject to an off-set for any damages incurred by the CITY resulting from any delay occasioned by early termination. This provision shall in no way be construed as the sole remedy available to the CITY in the event of breach by the CONTRACTOR.

SECTION 10. INSURANCE.

- A. The CONTRACTOR shall maintain the following types of insurance, with the respective limits, and shall provide proof of same to the CITY, in the form of a Certificate of Insurance prior to the start of any work hereunder:
 - 1. AUTOMOBILE:
 - a. Combined Single Limit: \$300,000 per accident,

OR

 - b. Bodily Injury: \$300,000 per person,

AND

Property Damage: \$100,000 per accident;

- 2. GENERAL LIABILITY: One Million Dollars (\$1,000,000.00) each occurrence;
- 3. GENERAL AGGREGATE: Two Million Dollars (\$2,000,000.00);

4. EXCESS COVERAGE: One Million Dollars (\$1,000,000.00); and,
 5. WORKERS' COMPENSATION: Employers' liability insurance which covers the statutory obligation for all persons engaged in the performance of the work required hereunder with limits not less than One Million Dollars (\$1,000,000.00) per occurrence. Evidence of qualified self- insurance status will suffice for this subsection.
- B. For every insurance policy required hereunder, the CONTRACTOR shall provide the CITY with a Certificate of Insurance evidencing such coverage for the duration of this Agreement. Said Certificate of Insurance shall be dated and show:
1. The name of the insured CONTRACTOR,
 2. The specified job by name and job number,
 3. List the "CITY OF MOUNT DORA" as an Additional Insurer,
 4. Recognizes the Indemnification requirements of this Agreement.
 5. The name of the insurer,
 6. The number of the policy,
 7. The effective date,
 8. The termination date,
 9. A statement that the insurer will mail notice to the CITY at least thirty (30) days prior to any material changes in the provisions or cancellation of the policy.
- C. The CONTRACTOR shall name the "City of Mount Dora" as an additional insured, to the extent of the service to be provided under the agreement, on all insurance policies required hereunder with the exception of Workers' Compensation, and provide the CITY with proof of same.
- D. Receipt of certificates or other documentation of insurance or policies or copies of policies by the CITY, or by any of its representatives, which indicates less coverage than is required, does not constitute a waiver of the CONTRACTOR's obligation to fulfill the insurance requirements specified herein.
- E. The CONTRACTOR shall ensure that any sub-contractor(s), hired to perform any of the duties contained in the Scope of Services of this Agreement, maintain the same insurance requirements set forth herein. In addition, the CONTRACTOR shall maintain proof of same on file and made readily available upon request by the CITY.
- F. The CONTRACTOR hereby waives for itself and for its insurers and underwriters, all rights which each of them may hold to recover in subrogation, indemnity, contribution or by direct cause of action for any damages, losses and costs of defense for risks against which insurance is provided, whether or not the same is required to be provided. The CONTRACTOR shall obtain consents,

endorsements or such other action by insurers and underwriters as may be necessary to establish that the waiver of subrogation, indemnity, contribution and direct cause of action shall not abrogate, limit or otherwise affect any insurance provided by the CONTRACTOR and shall deliver evidence of the same to the to the CITY upon reasonable request.

- G. The CITY shall be exempt from, and in no way liable for, any sums of money which may represent a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the CONTRACTOR and/or subcontractor providing such insurance.
- H. All insurance carriers shall have an AM Best Resting of at least A- and a size of VII or larger. The General Liability and Workers' Compensation policies shall have a waiver of subrogation in favor of the City of Mount Dora. The liability policies shall be Primary/Non-Contributory.

SECTION 11. CITY OBLIGATIONS.

At the CONTRACTOR's request, the CITY agrees to provide, at no cost, all pertinent information known to be available to the CITY to assist the CONTRACTOR in providing and performing the required services.

SECTION 12. ENTIRE AGREEMENT.

This Agreement, including referenced exhibits and attachments hereto, constitutes the entire agreement between the parties and shall supersede, replace and nullify any and all prior agreements or understandings, written or oral, relating to the matters set forth herein, and any such prior agreements or understandings shall have no force or affect whatsoever on this Agreement.

SECTION 13. APPLICABLE LAW, VENUE, JURY TRIAL.

The laws of the State of Florida shall govern all aspects of this Agreement. In the event it is necessary for either party to initiate legal action regarding this Agreement, venue shall lie in Lake County, Florida. The parties hereby waive their right to trial by jury in any action, proceeding or claim, arising out of this Agreement, which may be brought by either of the parties hereto.

SECTION 14. PUBLIC RECORDS.

- A. Pursuant to Florida Statutes, Section 119.0701:

IF YOU HAVE QUESTIONS REGARDING THE APPLICATION OF FLORIDA STATUTES, CHAPTER 119, TO YOUR DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CITY'S CUSTODIAN OF PUBLIC RECORDS:

CITY CLERK: JEANANN HAND
510 NORTH BAKER STREET
MOUNT DORA, FL 32757
(352) 735-7126
HANDJ@CITYOFMOUNTDORA.COM

- B. CONTRACTOR agrees to comply with public records laws, specifically to:
1. Keep and maintain public records required by the CITY to perform the services set forth herein.
 2. Upon request from the CITY's custodian of public records, provide the CITY 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 Statutes, Chapter 119, or as otherwise provided by law.
 3. Ensure that public records which 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 CITY.
 4. Upon completion of the contract, transfer, at no cost, to the CITY all public records in possession of the CONTRACTOR or keep and maintain public records required by the CITY to perform the services set forth herein. If the CONTRACTOR transfers all public records to the CITY 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 CITY, upon request from the CITY's custodian of public records, in a format that is compatible with the information technology systems of the CITY.

SECTION 15. INDEPENDENT CONTRACTOR.

This Agreement does not create an employee/employer relationship between the parties. It is the parties' intention that the CONTRACTOR, its employees, sub-contractors, representatives, volunteers, and the like, will be an independent contractor and not an employee of the CITY for all purposes, including, but not limited to, the application of the following, as amended: the Fair Labor Standards Act minimum wage and overtime payments, the Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State of Florida revenue and taxation laws, the State of Florida workers' compensation laws, the State of Florida unemployment insurance laws, and the Florida Retirement System benefits. The CONTRACTOR will retain sole and absolute discretion in the judgment of the manner and means of carrying out the CONTRACTOR's activities and responsibilities hereunder.

SECTION 16. APPLICABLE LICENSING.

The CONTRACTOR, at its sole expense, shall obtain all required federal, state, and local licenses, occupational and otherwise, required to successfully provide the services set forth herein.

SECTION 17. COMPLIANCE WITH ALL LAWS.

The CONTRACTOR, at its sole expense, shall comply with all laws, ordinances, judicial decisions, orders, and regulations of federal, state, county, and municipal governments, as well as their respective departments, commissions, boards, and officers, which are in effect at the time of execution of this Agreement or are adopted at any time following the execution of this Agreement.

SECTION 18. INDEMNIFICATION.

The CONTRACTOR agrees to be liable for any and all damages, losses, and expenses incurred, by the CITY, in any way related to the services provided herein and this Agreement, caused by the acts and/or omissions of the CONTRACTOR, or any of its employees, agents, sub-contractors, representatives, volunteers or the like. The CONTRACTOR agrees to indemnify, defend and hold the CITY harmless for any and all such claims, suits, judgments or damages, losses and expenses, including but not limited to, court costs, expert witnesses, consultation services and attorney’s fees, arising from any and all acts and/or omissions of the CONTRACTOR, or any of its employees, agents, sub-contractors, representatives, volunteers, or the like through and including any appeals in any way related to the services provided herein and this Agreement. Said indemnification, defense, and hold harmless actions shall not be limited by any required insurance coverage amounts set forth herein and shall survive termination or natural termination of this Agreement. The CONTRACTOR waives any and all right or opportunity to contest the enforceability of this Section and agrees that in the event this Section, or any part thereof, is found unenforceable by the final unappealable judgment of a court of competent jurisdiction, this Section shall be construed so as to be enforceable to the maximum extent permitted by applicable law.

SECTION 19. BANKRUPTCY OR INSOLVENCY.

If the CONTRACTOR shall file a Petition in Bankruptcy, or if the same shall be adjudged bankrupt or insolvent by any Court, or if a receiver of the property of the CONTRACTOR shall be appointed in any proceeding brought by or against the CONTRACTOR, or if the CONTRACTOR shall make an assignment for the benefit of creditors, or proceedings shall be commenced on or against the CONTRACTOR’s operations of the premises, the CITY may terminate this Agreement immediately notwithstanding any notice requirements set forth herein.

SECTION 20. BINDING EFFECT.

This Agreement shall be binding upon and enure to the benefit of the parties hereto, their heirs, personal representatives, successors, and/or assigns.

SECTION 21. ASSIGNMENT.

This Agreement shall only be assignable by the CONTRACTOR upon the express written consent of the CITY.

SECTION 22. SEVERABILITY.

All clauses found herein shall act independently of each other. If a clause is found to be illegal or unenforceable, it shall have no effect on any other provision of this Agreement. It is understood by the parties hereto that if any part, term, or provision of this Agreement is by the courts held to be illegal or in conflict with any law of the State of Florida or the United States, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be invalid. If necessary, to preserve the intent of the parties, the parties shall negotiate in good faith to amend this Agreement, adopting a substitute provision for the one deemed invalid or unenforceable that is legally binding and enforceable.

SECTION 23. WAIVER.

Failure of the parties to insist upon strict performance of any of the covenants, terms, provisions, or conditions of this Agreement or to exercise any right or option herein contained, shall not be construed as a waiver or a relinquishment for the future of any such covenant, term, provision, or condition, or right of election, but same shall remain in full force and effect.

SECTION 24. NOTICE.

The parties hereto agree and understand that written notice, mailed or delivered to the last known mailing address, shall constitute sufficient notice to the CITY and the CONTRACTOR. All notices required and/or made pursuant to this Agreement to be given to the CLERK and the CONTRACTOR shall be in writing and given by way of the United States Postal Service, first class mail, postage prepaid, addressed to the following addresses of record:

CITY: City of Mount Dora
Attention: City Manager
510 N. Baker Street
Mount Dora, Florida 32756

CONTRACTOR: MSL, P.A.
255 S. Orange Avenue, Suite 600
Orlando, Florida 32801

SECTION 25. MODIFICATION.

The covenants, terms, and provisions of this Agreement may be modified by way of a written instrument, mutually accepted by the parties hereto. In the event of a conflict between the covenants, terms, and/or provisions of this Agreement and any written Amendment(s) hereto, the provisions of the latest executed instrument shall take precedence.

SECTION 26. HEADINGS.

All headings of the sections, exhibits, and attachments contained in this Agreement are for the purpose of convenience only and shall not be deemed to expand, limit, or change the provisions contained in such sections, exhibits, and attachments.

SECTION 27. ADMINISTRATIVE DOCUMENTATION CONFLICT.

In the event the CITY issues a purchase order, memorandum, letter, or any other instrument addressing the services, work, and materials to be provided and performed pursuant to this Agreement, it is hereby specifically agreed and understood that any such purchase order, memorandum, letter, or other instrument is for the CITY's internal purposes only, and any and all terms, provisions, and conditions contained therein, whether printed or written, shall in no way modify the covenants, terms, and provisions of this Agreement and shall have no force or effect thereon. Likewise, any invoice or other instrument issued by the CONTRACTOR shall in no way modify the covenants, terms and provisions of this Agreement and shall have no force or effect thereon.

SECTION 28. CONFLICT OF INTEREST.

The CONTRACTOR warrants that the CONTRACTOR has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR, to solicit or secure this Agreement, and that the CONTRACTOR has not paid or agreed to pay any person, company, corporation, individual, or firm any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this Paragraph, the CITY shall have the right to terminate this Agreement immediately, without liability and without regard to the notice requirements set forth herein.

SECTION 29. PUBLIC ENTITY CRIMES.

As required by section 287.133, Florida Statutes, the CONTRACTOR warrants that it is not on the convicted contractor list for a public entity crime committed within the past thirty-six (36) months. The CONTRACTOR further warrants that it will neither utilize the services of, nor contract with, any supplier, sub-contractor, or consultant in connection with this Agreement for a period of thirty-six (36) months from the date of being placed on the convicted contractor list.

SECTION 30. JOINT AUTHORSHIP.

This Agreement shall be construed as resulting from joint negotiation and authorship. No part of this Agreement shall be construed as the product of any one of the parties hereto.

SECTION 31. EQUAL OPPORTUNITY EMPLOYER.

The CONTRACTOR is an Equal Opportunity Employer and will comply with all equal opportunity employment laws. The CONTRACTOR will further ensure that all sub-contractors it utilizes in providing the services required hereunder will comply with all equal opportunity employment laws.

SECTION 32. AUDITING, RECORDS, AND INSPECTION.

In the performance of this Agreement, the CONTRACTOR shall keep books, records, and accounts of all activities, related to the Agreement, in compliance with generally accepted accounting procedures. Throughout the term of this Agreement, books, records, and accounts related to the performance of this Agreement shall be open to inspection during regular business hours by an authorized representative of the CITY and shall be retained by the CONTRACTOR, for a period of five (5) years after termination or completion of the Agreement or until the full CITY audit is complete, whichever comes first. The CITY shall retain the right to audit the

books during the Five (5) year retention period. All books, records, and accounts related to the performance of this Agreement shall be subject to the applicable provisions of the Florida Public Records Act, chapter 119, Florida Statutes. The CITY also has the right to conduct an audit within sixty (60) days from the effective date of this Agreement to determine whether the CONTRACTOR has the ability to fulfill its contractual obligations to the satisfaction of the CITY. The CITY has the right to terminate this Agreement based upon the findings in this audit without regard to any notice requirement for termination.

SECTION 33. SOVEREIGN IMMUNITY.

The CITY expressly retains all rights, benefits and immunities of sovereign immunity in accordance with Section 768.28, Florida Statutes. Notwithstanding anything set forth in any section, article or paragraph of this Agreement to the contrary, nothing in this Agreement shall be deemed as a waiver of sovereign immunity or limits of liability which may have been adopted by the Florida Legislature or may be adopted by the Florida Legislature, and the cap on the amount and liability of the CITY for damages, attorney fees and costs, regardless of the number or nature of claims in tort, equity or contract, shall not exceed the dollar amount set by the Florida Legislature for tort. Nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim against the CITY which would otherwise be barred under the Doctrine of Sovereign Immunity or operation of law. This section shall not limit any remedies as specifically contained in this Agreement.

SECTION 34. EMPLOYMENT ELIGIBILITY VERIFICATION (E-VERIFY).

Pursuant to Florida Statutes, Section 448.095, the CONTRACTOR shall be registered with and utilize the U.S. Department of Homeland Security’s E-Verify system to verify the employment eligibility status of all employees performing work under this Agreement as well as all newly hired employees. In addition, the CONTRACTOR shall require any and all subcontractors performing work in accordance with this Agreement to register with and utilize the U.S. Department of Homeland Security’s E-Verify system to verify the employment eligibility status of all employees performing work under this Agreement as well as all newly hired employees. Any such subcontractor shall provide an affidavit to the CONTRACTOR stating that the subcontractor does not employ, contract with or subcontract with any ineligible individuals and the CONTRACTOR must keep a copy of said affidavit for the duration of this Agreement. Violation of this section is subject to immediate termination of this Agreement by the CITY without regard to any notice otherwise required herein. In the event the CITY incurs costs as a result of the CONTRACTOR’S breach of this provision, any and all such costs shall be paid by the CONTRACTOR immediately upon receipt of notice of the same from the CITY. Information on registration for and use of the E-Verify Program may be obtained at the Department of Homeland Security website: <http://www.dhs.gov/E-Verify>.

SECTION 35. USE OF CITY NAME, LOGO, SEAL, FLAG AND/OR LETTERHEAD.

The CONTRACTOR may only use the CITY’S name, logo, seal and/or flag with the express written permission of the City and consistent with any CITY policy related to the same. In addition, the CONTRACTOR shall not use the CITY’S letterhead, or any attempted rendition thereof, for issuing any correspondence related to this Agreement without the express written permission of the CITY.

SECTION 36. ELECTRONIC SIGNATURE.

This Agreement may be executed in multiple counterparts, each one of which shall be deemed an original, but all of which together shall constitute the same Agreement. Electronic signatures shall be valid and sufficient to bind any party to this Agreement. Signatures to this Agreement transmitted by facsimile, email or other electronic transmission (for example, through the use of a Portable Document Format or “pdf” file) shall be valid and effective to bind the party so signing. All such signatures will be deemed to be original signatures for all purposes.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement effective the _____ day of _____, 2023.

CITY OF MOUNT DORA

and

**CITY OF MOUNT DORA NORTHEAST
COMMUNITY REDEVELOPMENT AGENCY**

and

**CITY OF MOUNT DORA COMMUNITY
REDEVELOPMENT AGENCY**

CRISSY STILE, Mayor/Chairperson

ATTEST:

JEANANN HAND
CITY CLERK

For the use and reliance of City of Mount Dora only.
Approved as to form and legal sufficiency.

Sherry G. Sutphen
City Attorney

CONTRACTOR

By: Wm. Blend

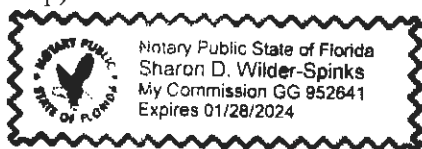
Print: William Blend

Title: Shareholder

STATE OF FLORIDA
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization of William Blend, as Shareholder, of MSL, P.A., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Contractor, and who is personally known to me or who produced personally known _____ as identification, and who did/did not take an oath this 9th day of January, 2023.

(stamp)



Sharon Wilder-Spinks
NOTARY PUBLIC, State of Florida

Exhibit “A” Scope of Services

The Contractor shall express an opinion on whether the City’s financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

The information below is related to specific requirement to ensure that MSL’s services are provided in accordance with professional standards for a government audit in the state of Florida in accordance with the rules of the Florida Auditor General’s office.

Audit Scope and Objectives

Contractor will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate fund information, including the disclosures, which collectively comprise the basic financial statements of the City as of and for the fiscal years ending September 30, 2022 - 2024. Accounting standards generally accepted in the United States of America (“GAAP”) provide for certain required supplementary information (“RSI”), such as City management’s discussion and analysis (“MD&A”), to supplement the City’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, Contractor will apply certain limited procedures to the City’s RSI in accordance with auditing standards generally accepted in the United States of America (“GAAS”). These limited procedures will consist of inquiries of City management regarding the methods of preparing the information and comparing the information for consistency with City management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. The Contractor will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. City Management’s Discussion and Analysis
2. Pension Schedules
3. Other Postemployment Benefit Schedules

The Contractor shall also report on supplementary information other than RSI that accompanies the City’s financial statements. The Contractor will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and the Contractor will provide an opinion on it in relation to the financial statements as a whole in a report combined with its auditor's report on the financial statements:

1. Schedule of Expenditures of Federal Awards and State Financial Assistance, if applicable
2. Combining and Individual Fund Financial Statements and Schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes the Contractor's opinion about whether the City's financial statements are fairly presented, in all material respects, in conformity with GAAP, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major federal program(s) and major state project(s) and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program and major project in accordance with the Single Audit Act Amendments of 1996, Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), the Florida Single Audit Act, and Chapter 10.550, *Rules of the Auditor General*.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

The Contractor will conduct its audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and Chapter 10.550, *Rules of the Auditor General*, and will include tests of accounting records, a determination of major program(s) and major project(s) in accordance with Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and other procedures the Contractor considers necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, the Contractor will exercise professional judgment and maintain professional skepticism throughout the audit.

The Contractor will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by City management. The Contractor will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. The Contractor will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by City management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because the Contractor will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, the Contractor will inform the appropriate level of City management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. The Contractor will also inform the appropriate level of

City management of any violations of laws or governmental regulations that come to its attention, unless clearly inconsequential. The Contractor will include such matters in the reports required for a Single Audit. The Contractor's responsibility as the City's auditor is limited to the period covered by the audit and does not extend to any later periods for which the Contractor was not engaged as the City's auditor.

The Contractor will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

The Contractor's procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. The Contractor will also request written representations from the City's attorneys as part of the engagement and they may bill you for responding to this inquiry.

The Contractor identifies the following significant risk(s) of material misstatement as part of its audit planning:

1. Cash and investments
2. Accounts and contracts payable
3. Long-term liabilities including net pension and OPEB liabilities

Audit Procedures – Internal Controls

The Contractor will obtain an understanding of the City and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for the Contractor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that the Contractor considers relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. The Contractor's tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in its report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, the Contractor will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that it considers relevant to preventing or detecting material noncompliance with the compliance requirements applicable to each major federal award program and major state project. However, the Contractor's tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in the report on internal control issued pursuant to the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, the Contractor will communicate to City management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, the Contractor will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and the Contractor will not express such an opinion in its report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* requires that the Contractor also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major program(s) and major project(s). The procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and *State Project Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major program(s) and major project(s). For federal programs and state projects that are included in the Compliance Supplements, compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplements identify as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with the requirements applicable to each of its major program(s) and major state project(s) in the report on compliance issued pursuant to the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Other Services

The Contractor will also assist in preparing the financial statements and related notes of the City in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The Contractor will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. The Contractor, in its sole professional judgment, reserves the right to refuse to perform any procedure or take any action that could be construed as assuming City responsibilities.

Responsibilities of the City for the Financial Statements and Single Audit

The audit will be conducted on the basis that the City acknowledges and understands that it is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that City management and financial information is reliable and properly reported. City Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. The City is responsible for the selection and application of its accounting principles; for the preparation and fair presentation of its financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity GAAP; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). The City's responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

The City also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). The City is also

responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; (3) additional information that the Contractor may request for the purpose of the audit; and (4) unrestricted access to persons within the City from whom the City and Contractor determine are necessary to obtain audit evidence. At the conclusion of the audit, the Contractor will require certain written representations from the City about the financial statements; schedule of expenditures of federal awards and state financial assistance; federal award programs; state financial assistance projects; compliance with laws, regulations, contracts, and grant agreements; and related matters.

The City is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. In addition, the City is responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants.

The City is responsible for identifying all federal awards and state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. The City shall include the Contractor's report on the schedule of expenditures of federal awards and state financial assistance in any document that contains, and indicates that the Contractor has reported on, the schedule of expenditures of federal awards and state financial assistance. The City also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes the report thereon. the City acknowledges that (1) it is responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; (2) it believes the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) it has disclosed to the Contractor any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

The City is also responsible for the preparation of the other supplementary information, which the Contractor has been engaged to report on, in conformity with GAAP. The City agrees to include the report on the supplementary information in any document that contains, and indicates that the Contractor has reported on, the supplementary information. The City also agrees to include the audited financial statements with any presentation of the supplementary information that includes the Contractor's report thereon. The City's acknowledges that (1) it is responsible for presentation of the supplementary information in accordance with GAAP; (2) it believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) it has disclosed to the Contractor any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

The City is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. The City is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives. This responsibility includes relaying to the Contractor corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. for the City shall provide its views on the current findings, conclusions, and recommendations, as well as planned corrective actions for

the report, and for the timing and format for providing that information.

The Contractor is not required to read the information contained on City websites or to consider the consistency of other information on the website with the original document.

The City and the City's management shall to the best of their knowledge and belief be truthful, accurate, and complete in the representations made to the Contractor during the course of the audit and in the written representations provided to the Contractor at the completion of the audit.

Reporting

The Contractor will issue written reports upon completion of the Single Audit. The reports will be addressed to the City Council. Circumstances may arise in which the report may differ from its expected form and content based on the results of the audit. Depending on the nature of these circumstances, it may be necessary for the Contractor to modify its opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to the auditor's report, or if necessary, withdraw from this engagement. If the opinion is other than unmodified, the will discuss the reasons with the City in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, the Auditor may decline to express an opinion or issue reports, or may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Both reports will state that the report is not suitable for any other purpose.

Matters Not Included in Fee

In the event the Contractor is requested or authorized by the City or is required by government regulation, subpoena, or other legal process to produce our documents or personnel as witnesses with respect to our engagements for the City, the City will, so long as the Contractor is not a party to the proceeding in which the information is sought, reimburse the Contractor for professional time and expenses at the rates set forth in this Agreement.

Time Requirements

Proposed Audit Time Line: The below schedule is for the 2021-2022 audit and may change slightly as necessary. The dates listed will apply for subsequent contract years but may still change slightly each year. The Contractor shall schedule its audit work to perform a substantial portion prior to year-end.

Date	Action
September 30, 2022	Fiscal year end
January 2023	Interim work
January 2023	Books are closed and the general ledger is provided to the Contractor; field work begins
January 30, 2023	Field work complete
February 15, 2023	First draft of City financial statements provided to the City
February 20, 2023	Comments provided by City regarding draft of financial statements
February 25, 2023	Final financial statements provided to the City
March 12, 2023	Commence ACFR printing: conduct exit conference
April 17, 2023	Presentation of ACFR

*****These dates may be adjusted as deemed appropriate by City Manager and Contractor.**

Date Final Report is Due: The City's Finance Director oversees preparation of MD&A, and all required supplementary schedules and statistical data. These will be available to audit by February 15, 2023. The auditor shall provide all recommendations, revisions and suggestions for improvement to the City's Finance Director by February 25, 2023.

Once all issues for discussion are resolved, the final signed report shall be delivered to the Finance Director within ten working days. It is anticipated that this process will be completed and the final report delivered by March 9, 2023. Subsequent year's reporting schedules will be determined by the City's Finance Director and Contractor preceding the engagement year.

The final report (in electronic format) and one (1) signed copy should be delivered to:

Finance Director
City of Mount Dora
510 N. Baker Street
Mount Dora, Florida 32757

**Exhibit "B"
Pricing Schedule**

**COMBINED
PROPOSAL PRICING FORM
CITY, CRA & NORTHEAST CRA**

RFP #22-FN-009
"Annual Audit Services"

Therefore, the undersigned, hereinafter called "Proposer" hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested. Grand Total amount listed on this form will be utilized for the scoring of price.

City Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 73,000	\$ 75,000	\$ 78,000	\$ 81,000	\$ 84,000
Single Audit (if requested)	\$ 3,500	\$ 3,500	\$ 3,750	\$ 3,750	\$ 3,750
Total (annual & single audits for all years combined)	\$ 409,250				

CRA Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Single Audit (if requested)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total (annual & single audits for all years combined)	\$ 25,000				

Northeast CRA Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Single Audit (if requested)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total (annual & single audits for all years combined)	\$ 25,000				

City/CRA/Northeast CRA Audit(s) Combined:

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Each Year (All Audits Types Citywide)	\$ 86,500	\$ 88,500	\$ 91,750	\$ 94,750	\$ 97,750
Grand Total (Combined Total for all audits types - all 5 years)	\$ 459,250				

Grand Total (Written): Four Hundred Fifty Nine Thousand Two Hundred Fifty

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement." Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Below are the standard hourly rates for each position description requested by the City:

Level	Hourly Rate
Shareholder	\$250
Manager	\$185
Supervisory Staff	\$125
Staff	\$ 90
Milestone Professional Services, Inc.	\$125

Out-of-Pocket Expenses

MSL understands that out-of-pocket travel expenses for our Firm personnel (e.g., travel, lodging and subsistence) to be reimbursed should be detailed. All expense reimbursements will be in accordance with the Federal General Services Administration rates.

Listed below are the proposed segmentation of hours by staff lever for the audit of the City:

	Shareholders	Managers	Seniors	Staff	IT Specialists	Consultant	Total Hours
Planning	15	15	10	5	5	-	50
Internal Control/Compliance	10	25	45	40	15	-	135
Substantive Testing	10	40	80	120	10	-	260
Wrap-up and Reporting	30	35	40	20	-	-	125
Single Audit	5	15	20	-	-	-	40
NE CRA	5	10	15	15	-	-	45
CRA	5	10	15	15	-	-	45
ACFR Preparation	-	-	-	-	-	80	80
Total Hours	80	150	225	215	30	80	780



**CITY OF
MOUNT
DORA**

**Marilyn J. Douglas
Purchasing Manager
510 N. Baker Street
Mount Dora, FL 32757
Voice: 352-735-7176
Fax: 352-735-1406**

E-mail: douglasm@cityofmounddora.com

Date: December 2, 2022

To: All Submitting Vendors

Re: **NOTICE OF INTENT TO AWARD: RFP #22-FN-009 Annual Audit Services**

On September 26, 2022, RFP #22-FN-009, was issued resulting in three (3) timely proposals being received by the opening date and time of October 27, 2022 at 2:00 p.m. The Purchasing Office determined all three proposals to be responsive to the RFP requirements.

The Evaluation Committee met on November 29, 2022 to discuss and complete scoring of the three proposals received under this RFP. The discussion was detailed and scoring (see below) was consistent. The resulting final scores determined the following ranking:

#1 -MSL, PA ; #2 - Mauldin & Jenkins, LLC; #3 - Caballero Fierman Llerena + Garcia, LLP

The Evaluation Committee members unanimously determined a recommendation of award be made to the City of Mount Dora City Council for "MSL, PA."

If you have any questions regarding the procurement procedures, please contact me via e-mail at douglasm@cityofmounddora.com.

We appreciate your interest in doing business with The City of Mount Dora and we look forward to working with you on future projects.

Best Regards,


A handwritten signature in cursive script that reads "Marilyn J. Douglas".

**Marilyn J. Douglas, CPPO, NIGP-CPP
Purchasing Manager**

EVALUATION MASTER WORKSHEET
 RFP# 22-FN-009
 VENDOR SCORING/PREFERENCES
 November 29, 2023 @ 9:00AM

Proposer	Cristy Stille	Andrew Busz	Shella Hayes	Tom Kinker	Charlie Howell	TOTALS	Ranking
MSL PA	400.00	500.00	500.00	160.00	480.00	2,040.00	1
Moulton & Jenkins	375.00	485.00	485.00	350.00	363.00	2,103.00	2
Colonna Ferenczi Lorenz & Garcia LLP	300.00	410.00	410.00	270.00	325.00	1,715.00	3

CITY OF MOBILE BOARD OF PUBLIC WORKS REVIEW


 Mark J. DeLoach, CFO, WGA-City
 Purchasing Manager

*Comments should be submitted to the City of Mobile Purchasing Department at least 10 business days before the award date.

Individual Committee Member Score Sheets:

RFP 22-FN-009 ANNUAL AUDIT SERVICES

11-29-22 9:00 AM

Evaluator Name (print): Charles Revell

Firm Name	Corporate Experience and Capacity to Perform (Table 1 & 4)	Specialized Expertise of Team Members (Table 2)	Management Structure and Deliverables Plan (Table 3 & 5)	Quality and Control of Proposal (Table 6 & 7)	Cost of Services to the City (Table 8)	Assigned Criteria Weight	Firm Total Score
	15 points available	15 points available	15 points available	10 points available	5 points available		Maximum Score = 60
1) Cobblestone Human Services & Group, LLP	24	21	12	10	1.00	6.00	384.00
2) Mackin & Johnson, LLC	25	23	10	10	5.00	6.00	330.00
3) NSEL, PA	30	34	15	10	5.00	3.00	480.00

NOTES

Evaluator Signature *Charles Revell*

RFP 22-FN-009 ANNUAL AUDIT SERVICES

11-29-22 9:00 AM

Evaluator Name (print): KYLE STINE

Firm Name	Corporate Experience and Capacity to Perform (Table 1 & 4)	Specialized Expertise of Team Members (Table 2)	Management Structure and Deliverables Plan (Table 3 & 5)	Quality and Control of Proposal (Table 6 & 7)	Cost of Services to the City (Table 8)	Assigned Criteria Weight	Firm Total Score
	15 points available	15 points available	15 points available	10 points available	5 points available		Maximum Score = 60
1) Cobblestone Human Services & Group, LLP	30	30	10	10	5	5.00	360
2) Mackin & Johnson, LLC	25	30	35	10	5	6.00	475
3) NSEL, PA	30	30	10	5	5	5.00	400

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Evaluator Signature *Kyle Stine*

RFP 22-FN-009 ANNUAL AUDIT SERVICES

11/29/22 9:30 AM

Evaluator Name (print): Thomas P. Kinkor

Firm Name	Corporate Experience and Capacity to Perform (Table 1 & 4)	Specialized Expertise of Team Members (Table 2)	Management Structure and Deliverables Plan (Table 3 & 5)	Quality and Control of Proposal (Table 6 & 7)	Cost of Services to the City (Table 8)	Assigned Criteria Weight	Firm Total Score
	15 points available	15 points available	15 points available	10 points available	5 points available		Maximum Score = 60
1) Cobblestone Human Services & Group, LLP	21	20	8	5	1.00	5.00	270.00
2) Mackin & Johnson, LLC	24	25	10	5	3.00	5.00	380.00
3) NSEL, PA	30	30	14	9	5.00	5.00	460.00

NOTES
City Electric Utility assistance with with another firm, coast office in Grand Haven
United Home Electric Utility Experience (Cleveland), coast office is in Grand Haven
Specialized Municipal Experience (including electric utility), Ohio (St. Charles)

Evaluator Signature *TKP*

RFP 22-FN-009 ANNUAL AUDIT SERVICES
 11/22/22 - 01/31/23
 11/22/22 09:14 AM

Evaluator Name (print): *Shelia Noyes*

Firm Name	Company Experience and Capacity to Perform (Total 15%)	Specialized Experience of Team Members (Total 15%)	Management Summary and Business Plan (Total 15%)	Quality and Control of Proposal (Total 15%)	Cost of Services to the City (Total 15%)	Legal and Other Risks (Total 15%)	Firm Total Score
	0-15	0-15	0-15	0-15	0-15	0-15	Max Possible Score = 90
1. <i>Costello & Associates, Inc. & Son, LLC</i>	10	10	15	10	3	5.00	53
2. <i>Madison & Sons, LLC</i>	10	10	15	10	4	5.00	59
3. <i>MSL PA</i>	10	10	15	10	5	5.00	60

NOTES

Evaluator Signature: *Shelia Noyes*

RFP 22-FN-009 ANNUAL AUDIT SERVICES
 11/22/22 - 01/31/23
 11/22/22 09:14 AM

Evaluator Name (print): *Andrew Kiser*

Firm Name	Company Experience and Capacity to Perform (Total 15%)	Specialized Experience of Team Members (Total 15%)	Management Summary and Business Plan (Total 15%)	Quality and Control of Proposal (Total 15%)	Cost of Services to the City (Total 15%)	Legal and Other Risks (Total 15%)	Firm Total Score
	0-15	0-15	0-15	0-15	0-15	0-15	Max Possible Score = 90
1. <i>Costello & Associates, Inc. & Son, LLC</i>	10	10	15	10	2	5.00	57
2. <i>Madison & Sons, LLC</i>	10	10	15	10	3	5.00	58
3. <i>MSL PA</i>	10	10	15	10	5	5.00	60

NOTES

Evaluator Signature: *Andrew Kiser*



CPAs & ADVISORS

PROPOSAL FOR:

City of Mount Dora

Annual Audit Services

RFP# 22-FN-009

October 27, 2022 2:00 pm

PROPOSER:

MSL, P.A.

255 S. Orange Avenue, Suite 600

Orlando, FL 32801

SUBMITTED BY:

William Blend, CPA, CFE

Shareholder

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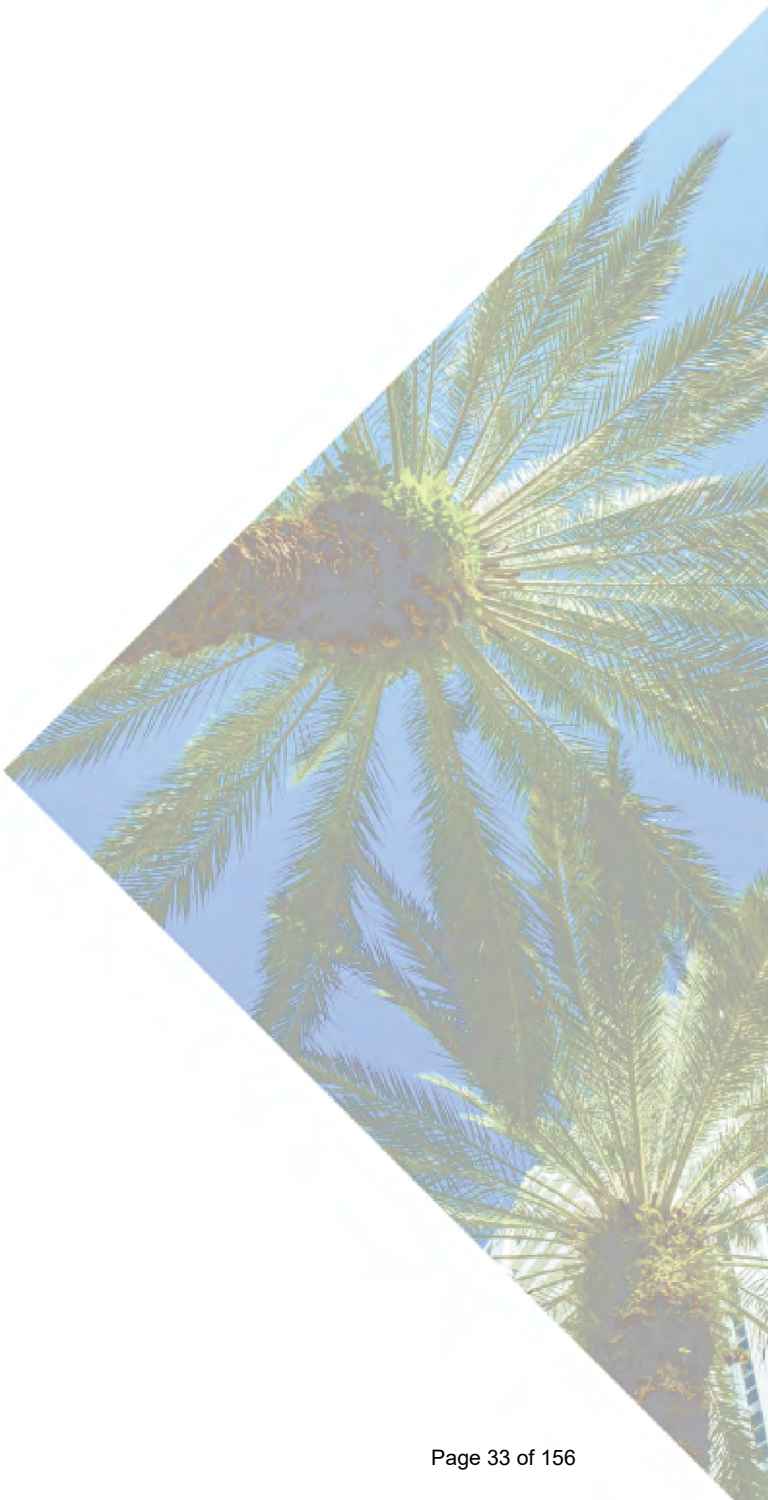
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Tab I - Management Summary





Tab I – Management Summary

October 27, 2022

Auditor Selection Committee
City of Mount Dora
510 North Baker Street
Mount Dora, FL 32757

Dear Members of the Auditor Selection Committee:

MSL, P.A. (MSL) sincerely appreciates the opportunity to provide you with our credentials and capabilities to serve as the City of Mount Dora’s (the City) independent auditors.

Firm Profile and History

MSL is a Florida corporation that has been in business for over 45 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the Southeast. We are a nationally recognized CPA firm, serving clients in more than 20 states and eight countries. We have approximately 100 employees and four office locations throughout Florida – Central Florida (Headquarters), South Florida, Tampa Bay, and North Florida. Many of our shareholders are nationally recognized specialists in their field of practice.

Highly Experienced Florida Municipal Audit Team

All members of our engagement team have served municipal clients in the state of Florida. This includes extensive experience in auditing enterprise funds, defined benefit plans, community redevelopment agencies, federal and state grants and also assisting with preparation of the Annual Comprehensive Financial Report (ACFR). In the past year, our engagement team members provided auditing services to the cities of Orlando, Tampa, Tallahassee, Altamonte Springs, Sanford, Casselberry, Winter Park, Palm Bay, Leesburg, and Cocoa, to name just a few. All of these municipal engagements are similar in size and scope to the City. A more comprehensive list of our governmental clients is included in our response. This experience will ensure that MSL provides the City with a proficient and efficient audit of the City’s ACFR.

MSL’s Commitment to the City of Mount Dora

MSL’s commitment to the City is to meet all deadlines and respond to all of your inquiries and requests promptly. We will provide timely and relevant communication with City staff and governance to ensure that a smooth, “no surprises” audit occurs. This communication will include reporting financial results, audit issues, future accounting and reporting issues, and other matters that impact your financial statements and the audit process. We recognize the importance the City places on being awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and commit to assisting the City with retaining the certificate.

Technology Advancements

Technology has become more important than ever in performing efficient and effective audit procedures. We pride ourselves in the use of cutting-edge technology on our engagements. We have recently added a powerful artificial intelligence (AI) product to our arsenal called Thirdline.

255 South Orange Avenue, Suite 600 • Orlando, FL 32801-3428 • 407.740.5400 • mslcpa.com

Local Firm with a National and Statewide Presence

Bill Blend, your Engagement Shareholder, has over 28 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the Florida Board of Accountancy and the American Institute of Certified Public Accountants (AICPA) State & Local Government Expert Panel. He has served on the Technical Accounting and Auditing Committees for both the Florida Institute of Certified Public Accountants (FICPA) and the Florida Government Finance Officers Association (FGFOA). Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class. He is often sought out as a speaker on governmental accounting and auditing subjects around the country. **Joel Knopp**, your Technical Review Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience. Joel is a frequent CPE presenter for the FICPA and FGFOA chapters and also provides a large part of the internal training for our staff. **Alan Ricafort**, your Engagement Senior Manager, has over 15 years of public accounting experience, and has extensive experience performing audits, reviews, and compliance work for governmental entities and not-for-profit organizations.

Ease of Transition to MSL and Fresh Perspective

Our dedication to the governmental sector includes professional and seasoned staff who are fully familiar with Florida municipalities. This makes a transition to MSL simple and efficient. All staff assigned to your engagement have experience in these transitions. We know how to obtain certain audit documentation without any City staff involvement. We utilize resources, such as the City's website, Municode.com, and the Florida Auditor General's website. In addition, we provide initial document requests upon engagement, providing the City's staff ample time to accumulate the data at their convenience.

We fully recognize the significance of this opportunity to serve the City of Mount Dora. We promise that we will be a valuable resource to your organization. As Engagement Shareholder, I am authorized to make representations for the engagement team and MSL. I can be contacted at my office at (800) 683-5401 or my mobile at (407) 920-2158 or via e-mail at wblend@mslcpa.com. I further declare that this proposal is, in all respects, fair and in good faith, made without collusion or fraud. I have the authority to bind the Firm to this proposal.

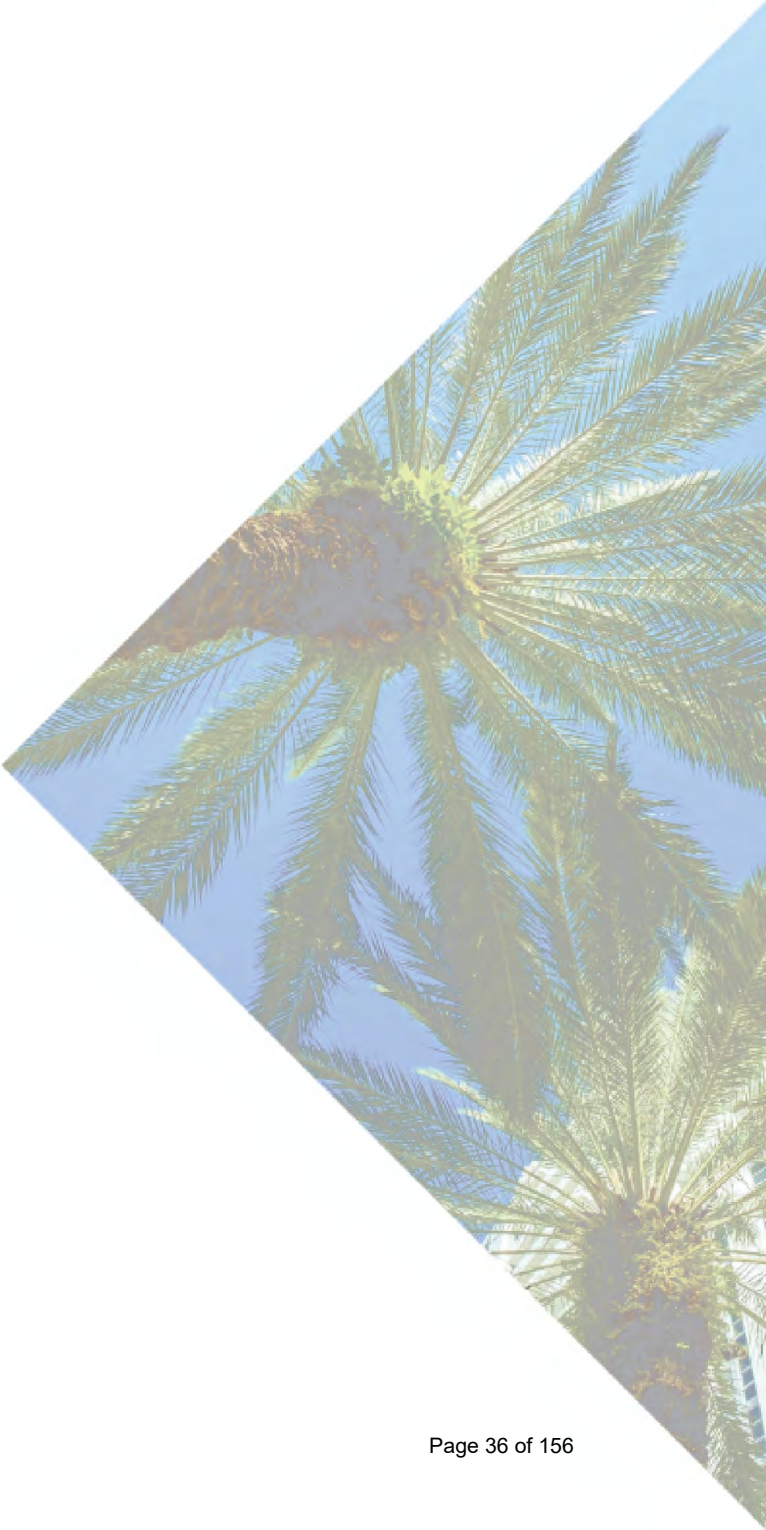
Pursuant to your Request for Proposal (RFP), we herein offer our express agreement to meet or exceed the performance specifications stated in your RFP within the specified time period. In addition, this proposal remains in effect for one hundred and twenty (120) days and may be extended at the discretion of the Firm.

Sincerely,



William Blend, CPA, CFE
Engagement Shareholder

Tab II - Business Plan



Tab II – Business Plan

Proposed Contract Team

We are assigning to your audit the project management team listed below. All of these team members have spent the majority of their professional careers auditing and consulting Florida governments. Supporting this team is our large, dedicated Governmental Practice Group (GPG) staff pool which ensures that all team members assigned to your engagement have experience in auditing Florida governments.

- **Bill Blend – Engagement Shareholder** - Single contact responsible for all services under the project. He is responsible for all aspects of the audit, and he will meet with City governance and management.
- **Joel Knopp – Technical Review Shareholder** – Secondary contact to your engagement. He is fully engaged in all aspects of planning, performing, and review of audit documentation. He is responsible for the professional standard review of audit work as well as your financial statements. This role is to ensure that the audit meets MSL’s high standards of audit quality.
- **Alan Ricafort – Engagement Senior Manager**– Plans, manages, and supervises the execution of the audit, works with supervisors, seniors, and staff to address all aspects of audit work, researches and advises on accounting issues.
- **Rob Berlant – Engagement Senior** – Responsible for overseeing staff and ensuring audit testing has been done timely. Coordinates testing results with staff and the Manager.
- **Fellen Yang – Information Technology (IT) Senior Manager** - Plans, manages, and supervises the execution of the IT assessment
- **Milestone Professional Services, Inc.** – ACFR preparation. Please refer to page 12 for more information.

Specific Audit Approach

Overview

The following section lays out the blueprint for our audit approach. Our audit approach is presented utilizing three elements. While not specifically identified, we fully understand that the key to any successful audit is communication with the client. This communication will include audit requests and the timing of audit procedures with the responsible parties prior to initiation. Our goal is to ensure that everyone involved in the audit fully understands their role, as well as any deadlines. In addition, we realize that an audit is often subject to scheduling changes based on the activities or events that take place during the audit process. We are fully capable and flexible to work through these types of events and still ensure that the most complete and timely audit services are provided to the City.

The first element is our general audit approach. In this section, we outline the professional standards, regulations, and principles we operate under to ensure our engagement is in accordance with all of the applicable professional standards. These standards include *Government Auditing Standards*, generally accepted auditing standards, the Uniform Guidance (if applicable), the *Florida Single Audit Act*, and *Rules of the Auditor General*. These standards dictate how we must conduct our audit and are applicable to every audit, regardless of size or complexity of an entity or any of its components.

The second element discusses the four phases of the audit process and common procedures performed during the audits of all components of the City. The four phases identified in the second element are 1) audit planning process, 2) develop audit plan, 3) perform audit plan, and 4) report and monitor. Included in each phase are general procedures we perform to accomplish the goal of each phase.

The third element identifies specific procedures we believe will be utilized during our audit of the City. These procedures were developed from our review of the City's ACFR. We understand that no two governmental entities are the same and to approach an audit with that mindset would be a disservice to our clients. We also understand that from year to year we must re-evaluate our audit procedures based on the specific circumstances for that year.

Following the three elements will be additional information on specific audit methods to be incorporated into our audit plan, such as sampling, analytical procedures, use of Computer Assisted Audit Techniques (CAATs), etc.

Element One – Audit Approach – General

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

Overall, we will follow a risk-based audit approach, which is mandated under United States Auditing Standards Clarified (AU-C) Section 300. In our planning process, we will identify the risks of significant accounts and transactions related to the financial statements and plan our audit procedures to properly address those risks at the financial statement assertion level. In addition, we will incorporate AU-C Section 600, which relates to the audit approach and related documentation requirements for group audits. Under this section, we are required to evaluate the City, as well as its business activities, to determine what aspects of the City's activities are significant and need to be evaluated separately from a financial accounting and reporting perspective.

To enable us to reach our conclusion on the fairness of the City's financial statements, we must gather competent evidential matter that corroborates the assertions made by management in the financial statements.

The principal techniques used to acquire evidence on which the expression of our opinion is based are as follows:

- **Examination (*Inspection*)** - One of our principal objectives is to substantiate the authenticity of various recorded figures and entries. Evidence of such authenticity is typically gathered through examination of documents pertaining to the transaction that occurred.
- **Confirmation** - The process of confirmation is closely related to that of inspection but is used to obtain supporting evidence by direct request from third parties, rather than by reference to items of evidence readily available from management and staff.
- **Observation** - Observation is commonly used to ascertain compliance with certain prescribed procedures; we frequently use this technique to document and observe your financial operations.
- **Verification** - Generally, all of our activities related to the formulation of an opinion on your financial statements are referred to as verification procedures. However, specific tasks are performed to support specific financial statement assertions regarding the following:
 - accuracy of recorded balances and related account classifications;
 - valuations of account balances based on generally accepted accounting principles; and
 - cut-off procedures employed by management to consistently record all transactions in the appropriate accounting period(s).
- **Inquiry** - Substantial information is gathered by direct inquiry of your personnel. Through inquiry, we can ascertain the duties performed by given individuals or, through carefully phrased questions, we are able to ascertain if those individuals are properly carrying out their assigned responsibilities. We can also determine specific information about selected accounting items or transactions to support decisions made by management personnel when other corroborating evidence is not readily available.

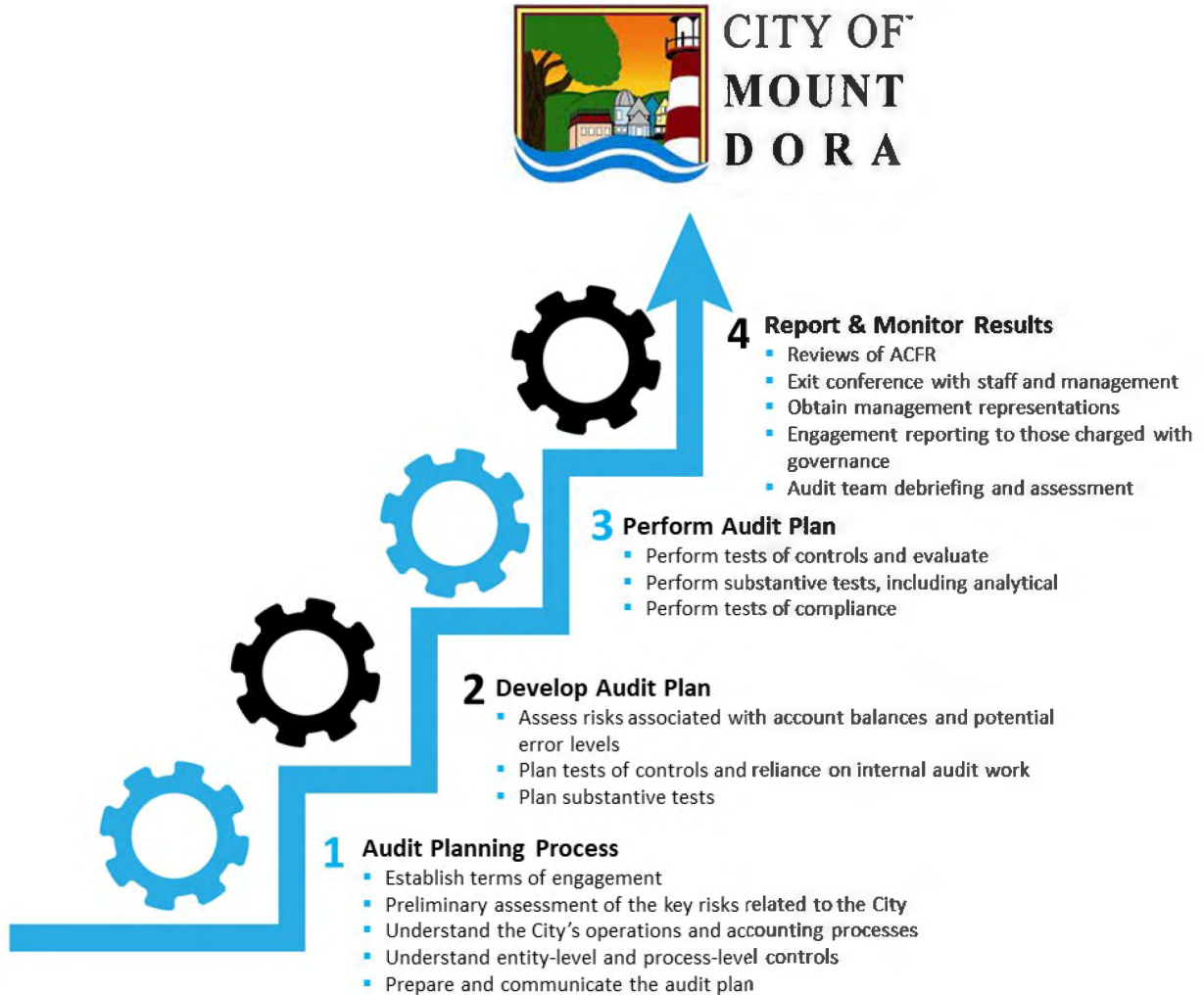
Analytical Review - By performing an intensive study through analytical procedures, we can gain insight into the manner in which your accounting system does or does not develop reliable financial information. Our auditors perform analytical review procedures to ascertain that the recorded figures "make sense," by being consistent with each other and with known external changes that are taking place. Changes from the previous year, budget-to-actual results or comparison to other comparable cities (benchmarking), are analyzed to make certain that the financial information produced through the City's accounting and reporting system(s) are logical and reflect changes in operations or financial position that are known to have occurred.

Element Two – Common Procedures

Our general audit approach can be summarized in four main phases as follows:

1. Audit planning and preliminary risk assessment
2. Develop audit plan by assessing risks and evaluating internal controls
3. Perform the audit plan, including tests of controls and substantive procedures
4. Report and monitor results

Following is a diagram illustrating the relationship of these four phases to your audit plan:



Proposed Segmentation of the Engagement

Element Three – Specific Procedures

The following section gives an overview of the major audit segments (Planning, Substantive Testing and Wrap Up), as well as procedures we anticipate will be implemented in these areas. This section is not intended to provide you with all of the details of our audit steps. It indicates our understanding of the City, its environment, and the related internal controls anticipated to be in place.

The overall objective of our audit segmentation and related procedures is to ensure that our audit opinions are supported by the procedures performed. Procedures are evaluated throughout the audit process based on the auditee’s environment, internal controls, and economic condition. In addition, our audit plan is evaluated throughout the audit and procedures are performed to address any significant issues identified during the audit process.

Planning – Internal Controls – Compliance *Engagement Administration and Planning*

- Communication with those charged with governance to discuss goals, audit timetable, audit work plan, and particular areas of specialized concentration.
- Make preliminary assessments of the City, its environment, and its internal controls.
- Update systems documentation and permanent file information.
- Review status of the prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.
- Identify all federal and state financial awards programs.
- Document our understanding of all financially significant laws and regulations and identify any new laws or regulations that require audit testing.
- Identify new or modifications to the existing inter-local agreements.
- Discuss with management the implementation of recent Governmental Accounting Standards Board (GASB) pronouncements and determine applicability of pending matters.

Evaluation of the City, Its Environment, and Internal Controls

- Obtain and document our understanding of the City, its environment, its internal controls, organizational structure, components, and operating characteristics.
- Evaluate organization, personnel, and financial practices.
- Document existing IT controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.
- Perform an IT risk assessment.
- Evaluate financial reporting systems and administrative monitoring capabilities. Design preliminary tests on controls for compliance with prescribed systems.
- Identify specific compliance requirements related to bond resolutions, ordinances, and Florida Statutes.
- Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, utility billings, journal entries, payroll, contracts, etc.

Planning – Internal Controls – Compliance (Continued)

Minutes, Contracts, and Resolutions

- Review minutes of meetings of the City Commission and prepare an abstract of information relevant to the audit of the financial statements.
- Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy.
- Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida.
- Develop a compliance work program and incorporate it into the overall audit plan.

Budgets

- Document budgetary process and confirm compliance with applicable local ordinances, procedures and regulations.
- Review authorization and impact of interim budget amendments, if any.

Substantive Testing

Cash, Cash Equivalents, and Investments, including Restricted Funds

- Ascertain that cash in the balance sheet is on hand, in transit, or on deposit with third parties (trustees) in the name of the City.
- Ascertain that all cash funds of the City are included in the balance sheet.
- Ascertain that depositories are legally acceptable, that adequate collateral has been pledged for the City's deposits, and that separate depository accounts are maintained for each fund for which required.
- Ascertain that the cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount.
- Ascertain that cash balances are properly presented in accordance with related restrictions and disclosures are adequate.
- Ascertain that investment balances are evidenced by securities or other appropriate legal documents, either physically on hand or held in safekeeping by others and include all the City's investments.
- Ascertain that investments are the types authorized by law, contract, and the investment policy of the City.
- Ascertain that investment values, incomes, gains or losses are correctly stated and properly allocated to accounts.
- Ascertain that investments are properly described and classified by fund type in the combined balance sheet and related disclosures.
- Perform similar procedures for the City's Pension Plan investments.

Substantive Testing (Continued)

Receivables, Revenue and Cash Receipts

- Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that the City has satisfied the relevant legal requirements to receive all revenues recorded.
- Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount.
- Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates.
- Ascertain that unbilled service revenues are appropriately reflected in the proper accounting period.
- Ascertain that receivables for revenues that are not considered available in governmental funds are correctly reported as deferred inflows of resources.
- Ascertain that resources that have been received but not yet earned are correctly recorded as unearned revenue.
- Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.
- Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.

Prepays, Deposits, and Inventories

- Ascertain that prepaid expenses have been correctly recorded as to unamortized balance and expensed to the correct period.
- Ascertain that inventories recorded represent a complete listing of materials and supplies held by the City, and that such assets are physically on hand.
- Ascertain that inventory listings are accurately valued, and the totals are properly recorded in accounts.
- Ascertain that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.

Capital Assets and Capital Expenditures

- Ascertain that property and equipment represent a complete and valid listing of the capitalizable cost of assets purchased, constructed, or leased, and are physically on hand.
- Ascertain that capital expenditures represent a complete and valid listing of the capitalizable cost of the property and equipment acquired during the period, and capitalizable costs are excluded from repairs and maintenance and similar expenditure accounts.
- Ascertain that capitalized costs and related depreciation associated with all sold, abandoned, damaged, or obsolete fixed assets have been removed from the accounts.
- Ascertain that depreciation charges on all depreciable assets have been computed on an acceptable and consistent basis and that the related allowance accounts are reasonable.
- Ascertain that capital expenditures and fixed assets are properly classified and related disclosures are adequate.

Substantive Testing (Continued)

Accounts Payable, Cash Disbursements, and Expenses

- Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.
- Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.
- Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements.
- Ascertain that expenses and related disbursements and liabilities have been correctly recorded as to account, budget category, period, and amount.
- Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.

Payroll and Related Liabilities

- Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.
- Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
- Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category, and disclosures are adequate.
- Ascertain the status of employee compensatory benefits for accruals and disclosure.

Net Pension and Net OPEB Liabilities

- For each defined benefit plan, ascertain that the methods and assumptions used in determining total pension liability and total OPEB liability are in accordance with GASB 68 and 75, respectively (GAAP).
- Ascertain that the census data used by the actuary reconciles with the plan census data.
- Determine that the actuarial valuation date used by the actuary and the measurement date elected by the City are in accordance with GAAP.
- Ascertain that the net pension liability and net OPEB liability are calculated correctly and properly consider fiduciary net position, deferred outflows of resources, and deferred inflows of resources.

Risk Management

- Document and evaluate controls over the City's risk management processes.
- Ascertain that cost allocation plans are in place for the proper allocation of insurance costs. Ensure that costs are allocated during the year and recorded correctly as to account, amount, and period, in accordance with the City's plan, as well as applicable policies and procedures.
- Review insurance coverage in place to ensure it is active and applicable for the City's risk.
- Ensure proper disclosures related to the City's risk management activities.

Substantive Testing *(Continued)*

Net Position and Fund Balance

- Ascertain that all classifications of net position and fund balance are recorded and properly authorized in accordance with GASB 54 and 63.
- Ascertain that components of net position and fund balance are determined in accordance with applicable regulations and requirements.
- Ascertain that components of net position and fund balance, including changes in net position, are properly computed, and are described, classified, and appropriately disclosed.

Revenues

- Perform analytical procedures related to charges for services.
- Design and perform a revenue test to determine that proper rates are charged.
- Compare revenue data for the current period and historically to customer demographics.
- Determine that impact fees are properly restricted and accounted for.
- Perform testing of various tax and inter-governmental revenues.
- Examine supporting documentation for contributions of dedicated lines for developers.

Expenditures and Expenses

- Perform analytical procedures related to expenses.
- Through testing and observation, determine that expenses are appropriate and properly classified.
- Determine that expenses are properly classified for budgetary purposes.

Single Audit

- Verify that the City's Schedule of Expenditures of Federal Awards (if applicable) and State Financial Assistance reconciles to the City's underlying accounting records (i.e., general ledger details). Ascertain status and resolution of prior-year findings and questioned costs.
- Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.
- Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.
- Determine threshold for Type A and Type B programs based on grant expenditures.
- Identify major federal programs (if applicable) and major state projects using risk-based approach.
- Ascertain that grant-related amounts are properly presented, and related SEFA disclosures are adequate.
- Evaluate and test controls over direct and material compliance requirements for major grants.

Financial Statement Preparation

As outlined in the scope of services of the City's RFP the auditor will be required to prepare the entity-wide and individual financial statements and notes for the City. Also, prepare the federal and state financial assistance schedule, if applicable. To accomplish this goal, we are proposing a unique approach to this engagement. This approach will ensure this requirement is not only met but exceeded. It will also provide the City with an additional resource for financial accounting and reporting that will not impact the government audit standards for independence of an external auditor.

We will work with Milestone Professional Services, Inc. (Milestone), a qualified consulting entity known around the state for assisting numerous governments in ACFR preparation and other accounting services. See page 41 for information on Milestone and its services as well as the resumes of the key Milestone employees responsible for supporting this portion of the engagement.

ACFR Preparation Process

- Hold meetings during the audit planning phase with Milestone, MSL Engagement Team and City employees responsible for supplying financial statement preparation items.
- Lay out a comprehensive timeline that will ensure that the ACFR preparation is completed in accordance with the City's issuance requirements.
- Discuss the implementation of all new accounting and reporting issues that would have an impact on the City's ACFR.
- Provide the City, for its internal review, drafts of the financial statements.
- Address questions and comments related to the draft and update the financial statements as necessary.
- Milestone and MSL coordinate the external auditor review of the ACFR including addressing any auditor comments and involving City personnel as necessary and directed.
- Prepare a final ACFR in coordination with City personnel.

Wrap-Up and Reporting

- Review draft of the ACFR.
- Complete all financial disclosure checklists.
- Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved.
- Provide current-year audit findings and recommendations for improvement related to the financial statements, internal control, accounting, accounting systems, and compliance with policies and procedures.
- Prepare preliminary drafts of audit reports and management letter and meet with management to review drafts prior to issuance.
- Schedule and attend final meetings with management to finalize all financial reporting matters.
- Present financial statements to management and the City Council.

Level of Staff and Number of Hours

Listed below are the proposed segmentation of hours by staff level for the audit of the City:

	Shareholders	Managers	Seniors	Staff	IT Specialists	Consultant	Total Hours
Planning	15	15	10	5	5	-	50
Internal Control/ Compliance	10	25	45	40	15	-	135
Substantive Testing	10	40	80	120	10	-	260
Wrap-up and Reporting	30	35	40	20	-	-	125
Single Audit	5	15	20	-	-	-	40
NE CRA	5	10	15	15	-	-	45
CRA	5	10	15	15	-	-	45
ACFR Preparation	-	-	-	-	-	80	80
Total Hours	80	150	225	215	30	80	780

Sample Size and Extent to Which Statistical Sampling is to be Used in the Engagement

We will follow the guidance of AU-C Section 530, *Audit Sampling*, in using a non-statistical approach. MSL uses this guidance, along with our professional judgment, to develop a logical process that includes assessing inherent risk, control risk, and combined audit risk, to determine where sampling is deemed appropriate and effective, as well as in the determination of sample sizes.

Sample sizes will vary, depending on the nature of the testing (compliance versus substantive) and the size of the population being sampled. Our utilization of sampling generally centers on compliance and controls testing, rather than substantive testing of account balances. Sample sizes for compliance and controls testing are based on professional guidance.

Audit sampling is the application of an audit procedure to less than 100% of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class. Our auditors use extensive sampling procedures to obtain satisfactory audit evidence.

Sampling procedures routinely include statistical and non-statistical sampling based on the following:

- the overall objective of the test
- the sample size
- the anticipated outcome of the sample results
- the nature of the sample population
- the nature of the item(s) being examined
- the significance of the results

Ordinarily, the significant portions of the sampling expected to be performed are identified at the onset of the engagement and are coordinated with the remaining auditing procedures to produce timely and efficient results.

We currently expect to perform the following types of sampling:

Attribute Sampling - To test the rate of deviation from a prescribed internal control procedure to determine whether planned reliance on that control is appropriate. In addition to tests of compliance with prescribed control procedures, attribute sampling will be used for certain substantive procedures to test for possible unrecorded transactions and for testing existing account balances.

Variable Sampling - To reach a conclusion about the adequacy or reasonableness of an account balance.

Examples of areas where we will apply sampling strategies include the following:

- The selection of cash receipts postings to test for determination of compliance with related statutory requirements and utility rate schedules
- The selection of other transactions to determine compliance with laws and regulations
- Journal entries
- The selection of cash disbursements and payroll transactions for compliance testing

Extent of Use of Electronic Data Processing (EDP) or Data Extraction Software in the Engagement

To the extent possible, it is our policy to incorporate the use of CAATs in all phases of our audit. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. We have committed significant Firm resources to provide your audit team with the tools and training to use these techniques. Our Firm uses IDEA data-mining software. This software enables us to take virtually any output file format from your financial reporting package and convert it into a usable data format for our staff to perform CAATs, such as the following:

- Comparison of employee and vendor addresses to identify employees who are also vendors
- Analyzing numerical sequences from large populations to identify missing or duplicate checks or invoices
- Sorting payments to identify transactions that fall just under financial control or contract limits
- Identifying unexpected trends in the number, or amounts of, payments to vendors
- Searching for false employees by comparing the human resources database with the payroll system database

As part of our audit, we routinely perform analyses of our clients' computer-based financial management systems. To the extent possible, it is our policy to design our audit procedures to maximize the application of computer-assisted audit procedures for compliance and substantive testing of your system. We also utilize the capabilities of our own in-house computer systems to assist us in achieving efficiency in examining your financial accounting and reporting systems.

Our auditors utilize several EDP software systems in conjunction with performing audits. All software systems utilized are used exclusively on our own computer hardware brought on site during the audit. We do not, and will not, install or use any of our proprietary software systems on client hardware systems in violation of our software licensing agreements.

We also have the inherent capability to download certain financial data into our own data processing systems. This procedure is typically limited to specific applications where it is feasible to do so.

Quite often, our clients' systems do not provide the ability to download all historical data that we find essential to perform our analytical procedures and account comparisons. When that occurs, alternative procedures are employed to build the appropriate database to perform these necessary tasks.

As a routine part of your audit, we will request electronic copies of your financial system's database files to allow us access to information in your financial accounting systems. Our Firm uses financial data extraction and analysis software to assist us in performing your audit.

As a primary audit tool, we utilize this software to read, display, analyze, manipulate, sample, or extract data files from almost any source within your financial management systems - mainframe to PC, including reports printed to a file.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures are utilized in the planning, substantive testing, and wrap-up phases of all audits. The extent to which they are utilized is dependent on our assessment of where the significant audit risks are. In the planning stage, analytical testing is used as one of many methods to determine "what has happened" during the audit period. Generally, we will utilize comparisons to prior-year activities. In addition, to make the information useful in the planning stages, we implement this process on the financial statement level to give us an overall assessment of changes that have occurred. During the substantive testing phase of the engagement, we generally utilize analytical procedures on revenue and expenditure/expense accounts, including, when appropriate, comparisons to prior year, as well as to budget. We utilize analytical procedures, when reasonable, to compare to operational information. For example, comparing water production to related revenues and expenses with direct or inverse relationships. In the wrap-up phase of the audit, analytical testing is used to support the testing performed throughout the audit, as well as to determine that no significant changes occurred outside of our expectations. The full extent to which analytical procedures are utilized is based on the auditor's professional judgment and the overall risk assessment results.

Substantive procedures include records examination (inspection), confirmation, observation, verification, inquiry, and analytical procedures, all of which have been previously presented. The extent to which any procedure is utilized is determined based on the auditor's evaluation of the account balance or transaction being evaluated. The best method utilized is dependent on the auditor's risk assessment of the specific accounting or reporting issue at hand. Which procedures are utilized is carefully evaluated throughout the audit process and often more than one of these procedures is implemented. In all cases, the audit team discusses the approach to be taken and evaluates this decision during the audit process to ensure that the testing performed will provide a reasonable basis for the auditor's conclusions.

Approach to Gain and Document an Understanding of the City's Internal Control Structure

Audit standards require us to gain an understanding of the City, its environment, and its internal controls in order for us to properly plan our audit to address audit risk at the financial statement assertion level.

While the requirement to gain an understanding of the client, its environment, and its internal controls is the same on every engagement, the factors affecting this information and the procedures performed to gain this understanding are not the same for all engagements.

The objective in gaining this understanding is to identify types of potential misstatements, consider factors that affect the risk of material misstatement, and design tests of controls, when applicable, as well as substantive procedures. We anticipate evaluation of controls over the following significant areas:

- Cash and investments
- Accounts and grants receivable
- Capital assets
- Payables and accrued liabilities
- Monitoring and risk assessment on an entity-wide level
- Other areas will be evaluated, as deemed necessary
- Financial reporting
- Grants
- Pensions and OPEB
- Cash receipts
- Cash disbursements
- Payroll

Procedures performed in our initial assessment will include examination of the applicable documentation (including policies and procedures), contracts, and other documentation necessary to gain an understanding of the significant accounting and reporting controls in place, as well as our expectations of what controls should be in place. Once an understanding has been gained, we will perform walkthroughs of the controls documented and make inquiries of staff.

The scope of testing performed on controls will be determined based on our evaluation of both inherent and control risk, along with our consideration of materiality (qualitative and quantitative) at both the financial statement and account balance level. This evaluation will be completed during the planning phase of the audit. The results of our assessment will determine the extent to which we will test controls, as well as the nature, timing, and extent of substantive audit procedures to be performed.

Approach to Determining Laws and Regulations that will be Subject to Audit Test Work

A key component in auditing any governmental entity is to determine those laws, regulations, and contracts that have a significant impact on the financial statements. Our audit approach in this area involves the following:

- Review of enabling legislation
- Review of prior financial statements
- Inquiry of management and staff
- Review of federal and state laws
- Review of grant agreements
- Review of contracts and other agreements

Once significant laws and regulations that affect the City have been identified, we will develop compliance testing to ensure that we address these issues.

Areas currently identified as significant compliance areas are as follows:

- City's investment policy
- Pension plan requirements
- Other significant agreements
- Federal (if applicable) and state grants
- Federal tax and wage reporting

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Our auditors use sampling procedures to obtain satisfactory audit evidence. In developing our methods for sampling, we utilize the methodology referenced in AU-C Sections 315, 330, and 530. Those sampling procedures routinely include statistical and non-statistical sampling based upon sample population, nature of the items being sampled, the required sample size, and the anticipated results.

Ordinarily, the significant portions of the sampling expected to be performed are identified at the onset of the engagement and are coordinated with the remaining auditing procedures to produce timely and efficient results.

We currently anticipate utilizing both attribute and variable sampling. Examples of areas where we will apply sampling strategies include:

- the selection of cash receipts postings to test for determination of compliance with related statutory requirements and utility rate schedules;
- the selection of cash disbursements, payroll transactions for compliance testing;
- the selection of other transactions to determine compliance with laws and regulations.

Approach to be Taken in Reviewing EDP Systems

As part of our audit procedures, we are required to gain an understanding of IT environment that supports the financial reporting process. Our assessment includes the following:

- Identifying key information systems and EUC (End-User Computing) applications, such as user-developed spreadsheets, that are relevant to financial reporting
- Evaluating procedures by which transactions are initiated, authorized, recorded, processed, and reported in such systems

While not specifically required to be evaluated, during our audit planning phase, we have our IT Risk Assurance team incorporate a tailored approach to your overall IT environment which includes a review of the following IT Environment areas:

- **General IT Controls**
These controls impact the achievement of the financial statement assertions by supporting an environment that provides for the integrity, security, and availability of financial data. Our audit approach includes a review of General IT controls, such as the following:
 - IT Governance - including risk management, strategic planning, and vendor management
 - IT Operations - including data backup and recovery, interfaces between systems, and incident management
 - Physical Security and Access to Programs and Data - including appropriate segregation of duties
 - Change Management and Software Acquisition and Development
- **Application Controls**
These controls relate to programmed procedures within an information system that are designed to help ensure the completeness and accuracy of information processing, such as completeness and validity checks, authentication, authorization, or input controls.

- **Cyber Hygiene Practices**

Cybersecurity continues to be one of the key risks for the majority of our clients. We understand those risks and as part of our procedures, we benchmark the practices and controls employed by our clients against the key cybersecurity frameworks, such as CIS Controls or the five-step NIST Cybersecurity Framework. We also provide a high-level vulnerability assessment at no cost to our clients.

Intelligent Data Analytics and Visualization

It is our policy to incorporate the use of Machine Learning- CAATs in our audit approach where it is practical and efficient to do so. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. Our goal is to ensure your audit team has the tools and training to use these techniques and is why we have committed significant Firm resources in this area.

Whenever possible, we will request electronic copies of your financial data and use data extraction and analysis software to assist us in performing your audit.

IDEA

This software enables us to take virtually any output file format from your financial reporting package and convert it into a usable data format for our staff to perform analyses, such as follows:

- Comparison of employee and vendor addresses to identify employees who are also vendors
- Analyzing numerical sequences from large populations to identify missing or duplicate checks or invoices
- Sorting payments to identify transactions that fall just under financial control or contract limits
- Identifying unexpected trends in the number, or amounts of, payments to vendors
- Searching for false employees by comparing the human resources database with the payroll system database

Microsoft Power BI

Power BI is a collection of Business Intelligence tools that help with turning raw data into coherent, visually rich and interactive insights. Our IT Risk Assurance Team uses this powerful tool to develop custom-built dashboards that assist our audit team with analyzing system user metrics, such as the following:

- Insufficient or incompatible segregation of duties
- Stale user accounts - i.e., accounts with no recent activity
- User accounts that do not follow policies and procedures employed by the organization

Additional IT Services

Being a part of Moore Global gives us a virtually unlimited access to highly specialized individuals and teams. We are able to offer a comprehensive review of IT environment, outside of the scope of a typical financial audit. We can assist our clients with minimizing risk exposures by managing and performing assessments focused on the client's internal controls and compliance requirements, such as the following:

- Identifying potential internal and external network vulnerabilities and weaknesses
- Conducting penetration testing, including social engineering testing
- Providing security awareness trainings to employees
- Evaluating compliance with PCI, HIPAA, SOX, etc.
- Performing FLSHMV (Department of Highway Safety and Motor Vehicles) data security audits
- Protecting sensitive materials, data, and information

AI and Electronic Work Products

In this age of uncertainty and in many cases, out of necessity, CPA firms have been challenged to find solutions to work remotely and to provide appropriate audit procedures using advanced IT products. At MSL, we have been fortunate to align ourselves with companies like CaseWare IDEA, Commerce Clearing House (CCH), and Thomson Reuters. These international corporations are known for their cutting-edge audit software featuring AI capabilities and cloud storage and access. We have worked with and watched the evolution of SMART products from these companies which enhance the decision-making process on audits.

MSL has a tradition of using the latest technological advancements to improve our audit process and client service. We are proud to let you know we are continuing this tradition with the implementation of two technologies to enhance our audit of the City. The first is Suralink, a document and engagement management tool. This tool takes our current client portal to the next level and allows for real time engagement management and status update. This tool is not only available to your audit team but also to City staff. This ensures that at any point and time all parties will be aware of what requests are outstanding and which ones have been fulfilled.

The second, and one that we are excited to add to our audit toolbox, is ThirdLine, our AI audit tool. This AI tool allows us to audit 100% of your general ledger transactions. The advantage of this software is that it allows us to perform a targeted risk assessment of all general ledger transactions. This tool is enhanced by MSL's government audit experience which allows us to categorize various transactions into three risk levels: high, medium and low. This tool, combined with our government experience, allows us to identify and evaluate various high-risk transactions resulting in a more focused and targeted approach to our audit procedures.

Utilizing these new tools ensures that MSL will continue to be a leader in performing financial statement audits of our government clients. We look forward to implementing these tools on the City's audit engagement.

Identification of Anticipated Potential Audit Problems

Based on our review of the City's last available prior-year financial statements and other information we have obtained; we do not anticipate any specific audit problems. However, the public sector is highly regulated, and there are new laws, regulations, standards, and pronouncements coming out on a regular basis. As these changes become known, we will evaluate their impact on the City's financial statements and the effect they might have on the scope of our engagement. **Members of your audit team have been auditing Florida governments for over a quarter of a century.** They are accustomed to change and understand how to deal with it. As your auditors, we will gain an understanding of the issues at hand, communicate with you, and help resolve them to our mutual satisfaction.

We are cognizant of the current issues impacting the municipal, county, state, and country related to COVID-19. We are confident that our remote audit capabilities discussed below would allow the City to continue to meet the timeline required per the RFP if a remote audit was required.

Remote Audit Capabilities

Our initial assessment was done utilizing publicly available virtual tools such as City and other public websites.

We want the City to know we pride ourselves on utilizing and incorporating remote auditing technology into our audit services. Utilizing these tools over the years with many of our current clients has allowed us to be efficient and provide the most cost-effective audit services.

Below is a list of tools and capabilities which we can/will incorporate into our audit approach. This will ensure high quality audit services should the COVID-19 pandemic continue to impact your engagement.

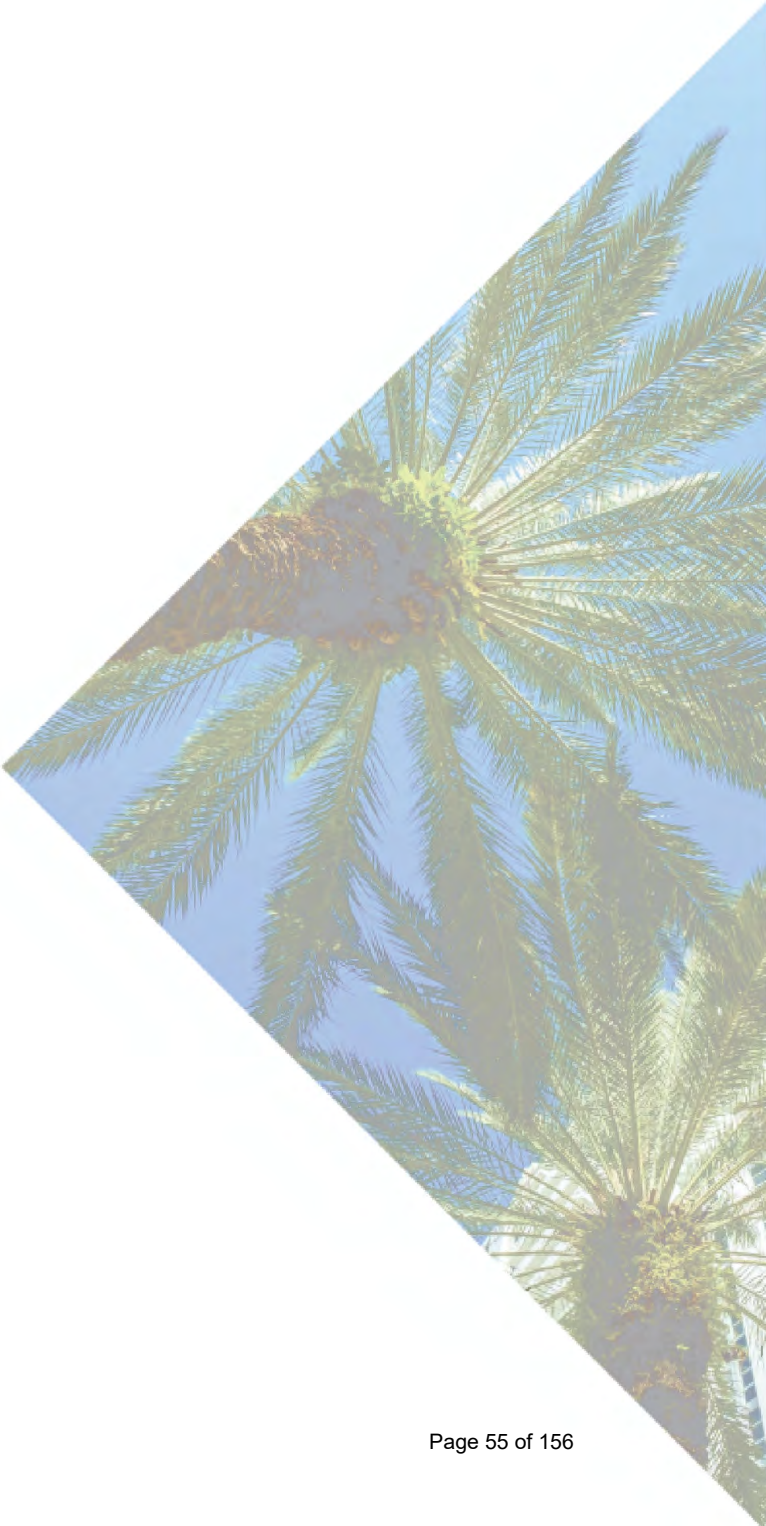
MSL's Secured Portal – we will set up a portal for the City. This portal will allow for the transfer of data, document requests, and schedules to ensure that we meet the needs of the City.

MSL's Virtual Meeting Tools – we utilize Microsoft Teams and GoToWebinar. This combination of virtual meeting tools provides us with the ability to meet virtually with any number of individuals from 1 to 500. We would use these tools for introductions, fraud interviews, scheduling updates, process walkthroughs, and other audit procedures normally done onsite.

Remote Access – MSL has worked with many clients utilizing remote access to their various accounting software(s). The only restrictions noted in the past have been limitations of client network systems and/or their IT Department policies. Remote access, where allowed, has enabled us to perform functions such as running account details, general ledger detail, check registers, and other reports. Where our clients have document imaging systems with search functionality, we have been provided with access to those. These allow us to review supporting documentation such as invoices, purchase orders, and other applicable supporting documentation which support various transactions or account balances. If the City allows this access, staff assigned to your engagement have experience in utilizing this functionality in performing auditing procedures. The limitations on this are those placed by individual clients, not MSL.

We have confidence that even with little to no access to face-to-face contact, we will be able to complete the audit on time, should the COVID-19 pandemic continue to impact the audit process.

Tab III - Cost of Services to the City of Mount Dora



Tab III – Cost of Services to the City of Mount Dora

It is our policy to be open and frank on the subject of our fees. We are always prepared to discuss or explain our fee estimates or invoices in as much detail as desired. We are very willing to discuss these fees, and ways of reducing them, with you. Our fee proposal takes into consideration the growth of the City and its operations, the increase in auditing standards, and the increase in new accounting pronouncements.

As instructed in the RFP, we have included our Proposal Pricing Forms in Tab VIII – Required Form Submittals.

Hourly Rates

Below are the standard hourly rates for each position description requested by the City:

Level	Hourly Rate
Shareholder	\$250
Manager	\$185
Supervisory Staff	\$125
Staff	\$ 90
Milestone Professional Services, Inc.	\$125

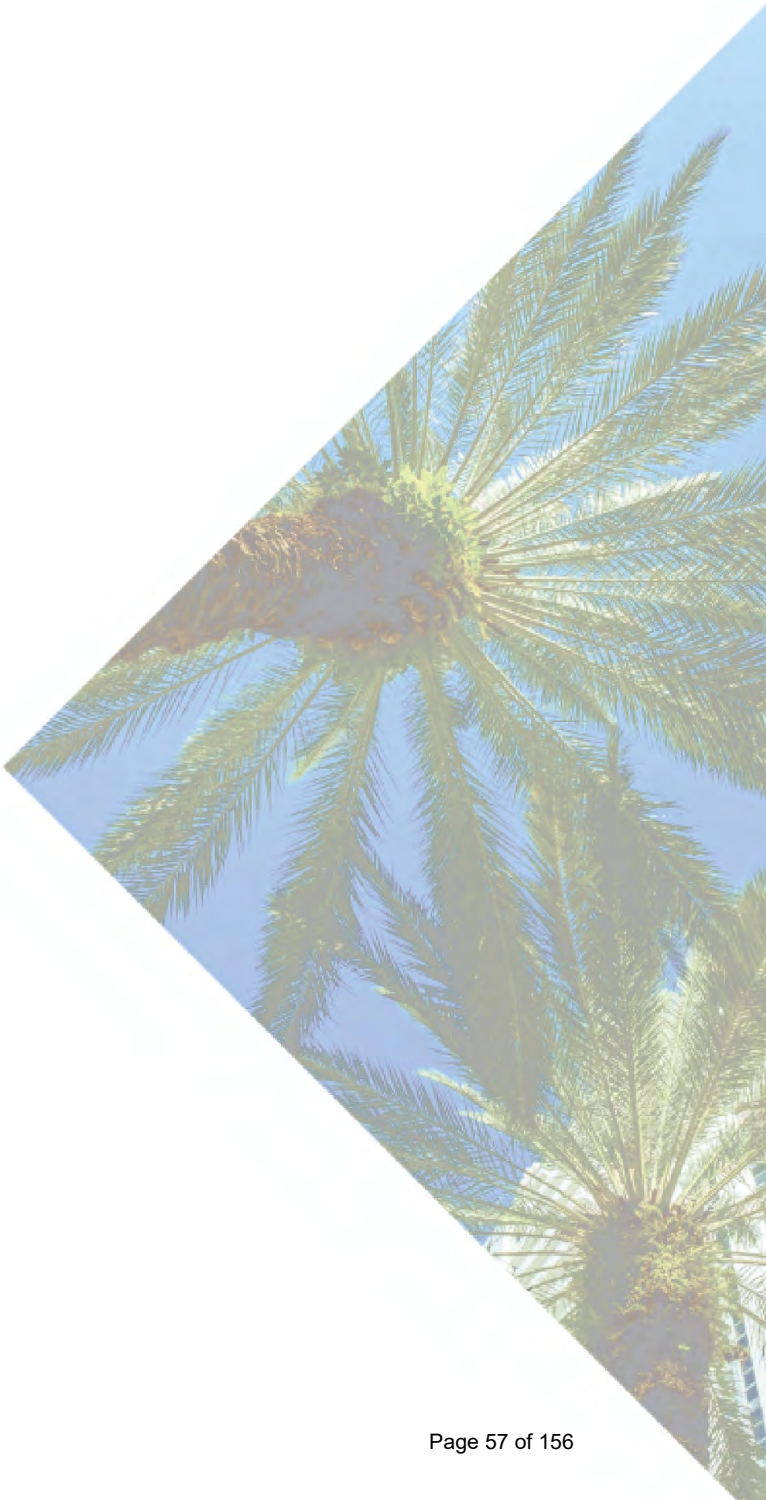
Out-of-Pocket Expenses

MSL understands that out-of-pocket travel expenses for our Firm personnel (e.g., travel, lodging and subsistence) to be reimbursed should be detailed. All expense reimbursements will be in accordance with the Federal General Services Administration rates.

Manner of Payment

It is our policy to submit invoices on a monthly basis as the engagement progresses and as services are performed. Payment is requested to be made within 30 days of invoicing.

Tab IV - Corporate Experience and Capacity



Tab IV – Corporate Experience and Capacity

Firm Profile

MSL is a Florida corporation, which was incorporated on July 17, 1986, that has been in continuous business for almost 50 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the state. We have approximately 100 employees and four office locations throughout Florida – Central Florida (Headquarters), South Florida, Tampa Bay, and North Florida.

We currently serve a substantial number of governmental entities throughout the state. In fact, we have one of the largest governmental practices in the state of Florida. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. Members of our GPG are involved with the AICPA’s Governmental Audit Quality Center (GAQC).

In past years, many large, local, and Florida regional firms have been acquired by conglomerates penetrating the Florida market. Unlike these firms, we do not refer to Florida as a “market;” we refer to Florida as our home. A unique characteristic about our Firm is that over 80% of our clients are governmental or healthcare. These two sectors have been the most stable during any economic cycle. That has provided stability and strength to our Firm. We believe that by staying independent of larger firms, we can provide high-quality, personalized service from our local Florida offices.

While we consider ourselves an independent statewide firm, MSL is also associated with Moore North America and Moore Global for the purposes of obtaining national or international resources when necessary. We currently serve clients in more than 20 states and eight countries.



Being a member of Moore North America gives MSL immediate access to the expertise, business, and geographic presence of trusted member firms throughout the U.S. There are 27 U.S. accounting firms in over 120 cities with over 150 offices. Total fee income for Moore North America is approximately \$1.03 billion.

Location of the Office that Will Oversee Services to the City

The location of our office that will oversee services to the City is at **255 S. Orange Avenue, Suite 600, Orlando, Florida**. Below is the information for all of our locations.

MSL, P.A.			
Toll Free for All Offices: (800) 683-5401			
Central Florida Office 255 S. Orange Ave., Suite 600 Orlando, FL 32801 (407) 740-5400	South Florida Office 500 E. Broward Blvd., Suite 1550 Fort Lauderdale, FL 33394 (305) 819-9555	Tampa Bay Office 201 E. Kennedy Blvd., Suite 650 Tampa, FL 33602 (813) 314-2600	North Florida Office 307 West Park Ave., Suite 202 Tallahassee, FL 32301 (850) 224-4407

Size of Firm and Governmental Audit Staff

MSL has approximately 100 employees located in our four offices in Florida. MSL’s GPG includes 31 dedicated individuals. This total includes three Shareholders, three Managers, three Supervisors and 12 Seniors and Staff. In addition, the GPG utilizes three IT Audit Specialists and is supported by seven Administrative Support personnel.

MSL Staffing	Firm	GPG
Shareholders	13	3
Directors	3	-
Managers	16	3
Supervisors	6	3
Seniors & Staff	42	12
IT Specialists	3	3
Support Staff	19	7
Total	102	31

The City’s engagement team will consist of two Shareholders, one Manager, one Senior, one IT Specialist and Staff, as required. Only full-time staff will be utilized.

Prior Experience Performing Governmental Audits

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm’s revenues. Governmental work is not filler work at MSL. **Members of this group dedicate 90% of their time working with governmental clients.** MSL’s GPG has experienced significant growth locally and statewide. **Currently, MSL provides auditing services to approximately 56 governmental clients.**

We currently provide auditing services to the following entities:

- 17 Florida municipalities
- 7 Florida counties (which includes 3 public transit agencies)
- 16 Special districts and authorities
- 8 Florida school districts

We have also provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring.

Client Name	Services Performed	Years of Audit
<i>Municipalities</i>		
City of Altamonte Springs	Audit	2005 - Current
City of Apopka	Audit	2014 - 2019
City of Casselberry	Audit	2006 - Current
City of Cocoa	Audit	2018 - Current
City of Cocoa Beach	Audit	2005 - 2020
City of Cooper City	Commission Auditor	2021 - Current

Client Name	Services Performed	Years of Audit
<i>Municipalities (Continued)</i>		
City of Dunedin	Audit	2013 - Current
City of Indian Rocks Beach	Audit	2006 - Current
City of Leesburg	Audit	2010 – Current
City of Orlando	Audit	2013 – Current
City of Palm Bay	Audit	2010 - 2013; 2018 – 2021
City of Pembroke Pines	Commission Auditor	2010 – Current
City of Sanford	Audit	2008 – Current
City of Sarasota	Audit	2021 – Current
City of Stuart	Audit	2016 – Current
City of Sunny Isles Beach	Audit	2016 – 2021
City of Tallahassee	Audit	2019 – Current
City of Tampa	Audit	2021 – Current
City of Tarpon Springs	Audit	2015 – 2019
City of Temple Terrace	Audit	2015 – Current
City of Venice	Audit	2011 – Current
City of Winter Park	Audit	2013 - Current
<i>Counties</i>		
Citrus County	Audit	2010 - Current
Hernando County	Audit	2020 - Current
Lake County	Audit	2006 - Current
Martin County	Audit	2018 - Current
Osceola County	Audit	2008 - Current
Seminole County	Audit	2000 - Current
St. Johns County	Audit	2021 - Current
Volusia County - Clerk of the Circuit Court	Audit	2005 - 2021
<i>Special Districts and Authorities</i>		
Barefoot Bay Recreation District	Audit	2006 - Current
Central Florida Expressway Authority	Audit	2012 - Current
Central Florida Regional Transportation Authority d/b/a LYNX	Audit	2020 - Current
East Central Florida Regional Planning Council	Audit	2005 - Current
Early Learning Coalition of Flagler & Volusia Counties	Audit	2010 - 2017

Client Name	Services Performed	Years of Audit
<i>Special Districts and Authorities (Continued)</i>		
Early Learning Coalition of Hillsborough County	Audit	2014 - Current
Greater Orlando Aviation Authority	Audit; Quarterly Reviews; Hotel Audit	2015 - Current
Lake Apopka Natural Gas District	Audit	2016 - Current
Lake County Water Authority	Audit	2020 - Current
Lake-Sumter Metropolitan Planning Organization	Audit	2013 - Current
MetroPlan Orlando	Audit	2005 - Current
Miami-Dade Expressway Authority	Audit	2011 - Current
Naples Airport Authority	Audit	2017 - Current
North Brevard Hospital District/Parrish Medical	Audit	2008 - Current
Osceola Heritage Park	Audit	2006 - Current
Sanford Airport Authority	Audit	2014 - Current
Toho Water Authority	Audit	2005 - Current
<i>School Districts</i>		
Brevard County	Audit	2014 - Current
Broward County	Audit	2007 - 2011; 2017 - Current
Duval County	Audit	2020 - Current
Escambia County	Audit	2012 - Current
Lee County	Audit	2016 - Current
Manatee County	Audit/Internal Accounts Audit	2014 - 2019
Osceola County	Audit	2012 - Current
Seminole County	Audit	2010 - Current
Florida Virtual School	Audit	2014 - Current

Continuing Professional Education

All members of MSL's GPG and all audit staff members, regardless of their individual roles of responsibility, are in compliance with the CPE requirements set forth in generally accepted government auditing standards (GAGAS), issued by the Comptroller General of the United States. In addition, we are in compliance with the applicable provisions of the Florida Statutes that require CPAs to meet CPE requirements prior to proposing on governmental audit engagements.

Our audit team does not perform just one federal/state financial assistance program audit; our staff auditors are exposed to intensive and continuing concentration on various types of these audits. Due to the total number of governmental/not-for-profit grant audits our team performs, each member of our governmental audit staff understands and is able to perform several types of federal/state grant audits.

It is our objective to provide our professional staff with at least 50 hours of comprehensive CPE each year. This is accomplished by attending seminars throughout the United States and is reinforced through in-house training. Our training programs are often open to our clients at no charge, so you can also fulfill some of your CPE requirements throughout the year. **Our Firm offers 16 to 24 hours of CPE during the year to our staff and clients at no charge.**



In addition to attending continuing education programs, several members of our professional staff have been recognized for their knowledge and expertise in our profession. Members of the engagement team have taught governmental accounting and auditing for the AICPA, FICPA, FGFOA, and Government Finance Officers Association (GFOA). Additionally, they have developed CPE sessions specific to client needs and have participated in the instruction of these sessions.

Bill Blend is often asked to speak at training sessions for the FICPA, FGFOA and at various MSL training events. Bill is one of only a few CPAs in the state who is qualified and teaches the FICPA required ethics class, including a class specifically developed by the FICPA for governmental ethics. As a Certified Fraud Examiner, Bill also teaches fraud sessions for the FGFOA, as well as at client training sessions.

Joel Knopp has spoken at training sessions for the FGFOA, Florida School Finance Officers Association (FSFOA), Florida Association of School Business Officials (FASBO), and at MSL training events on topics related to various governmental accounting and auditing issues, including Single Audit and GASB updates.

Alan Ricafort has spoken at training sessions for FGFOA chapter events and at MSL training events on topics related to various governmental accounting and auditing issues, including Single Audit and GASB updates.

External Quality Control Review Report

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. We are formally dedicated to that commitment.

Our Firm recognizes the long-term significance of developing a formal quality control program. In an effort to continue to maintain the standards of working excellence required by our Firm, we are members of the Private Companies Practice Section (PCPS), the Center for Audit Quality (CAQ), and the GAQC of the AICPA. To be a participating member firm, you must obtain an independent compliance review of your firm's quality control policies and procedures every three years to ascertain compliance with existing auditing standards on the applicable engagements. The scope of the peer review is comprehensive, in that, it specifically reviews the quality control policies and procedures of the participating firm's accounting and auditing practice, including its work product in various client industries. We believe that our commitment to the program has been rewarding not only to our Firm, but primarily to our clients.



The external, independent peer review of the elements of our quality control policies and procedures performed by an independent certified public accountant selected by the AICPA provides both us and our clients with the assurance that we continue to conform to the standards of the profession in the conduct of our accounting and auditing practice.

Our Firm has undergone successful peer reviews since participation in the program. We take quality control seriously. We understand our responsibility in providing you with auditing services that meet or exceed the professional standards established by the AICPA, U.S. General Accounting Office (GAO), U.S. Office of Management and Budget (OMB), Florida Attorney General, and Florida Board of Accountancy (FBOA).

We also understand our responsibility under *Government Auditing Standards* (the Yellow Book) to provide you with our most recent peer review report. We will always send you the most current report when it is issued.

On the following page is our most recent peer review report for the period ended June 30, 2020, which included a review of specific governmental engagements performed by MSL. It should be noted that no comments were made as a result of this review.



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A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners of MSL, P.A.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of MSL, P.A. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an audit of a broker-dealer.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of MSL, P.A. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. MSL, P.A. has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
January 7, 2021

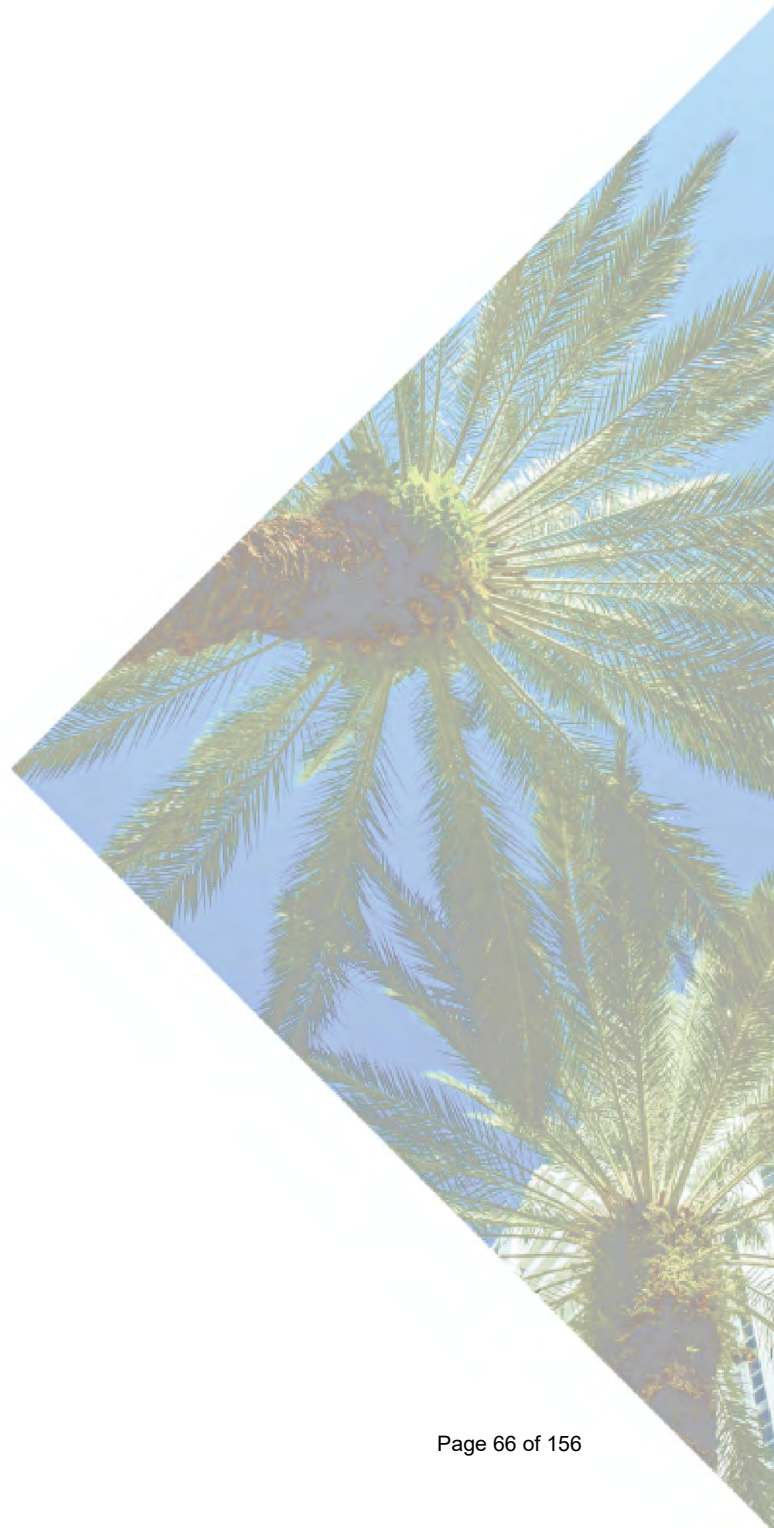
Federal or State Desk Reviews

The only State or Federal Desk Review MSL has received in the past three years was a review of our Federal Single Audit Report for the City of Tarpon Springs, Florida. The review was completed in 2021 and the result was a clean desk review with no quality issues noted.

Disciplinary or Regulatory Action

MSL has had no regulatory action taken, or pending, against the Firm during the past three years with State of Florida regulatory bodies, including the Board of Accountancy, or national/state professional organizations. We will provide the City with written notice of any disciplinary or regulatory action taken or pending against the Firm during the period of the City's engagement.

Tab V - Specialized Expertise of Team Members



Tab V – Specialized Expertise of Team Members

Your governmental audit team is highly experienced in auditing Florida municipalities. **Bill Blend**, your Engagement Shareholder, has over 28 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the Florida Board of Accountancy, Technical Accounting and Auditing Committees for both the FICPA and the FGFOA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. **Joel Knopp**, your Technical Review Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience. **Joel** serves on the State and Local Government Committee for the FICPA. **Alan Ricafort**, your Engagement Senior Manager, has over 15 years of public accounting experience, and has extensive experience performing audits, reviews, and compliance work for governmental entities and not-for-profit organizations.

Your engagement team has almost 150 years of combined experience providing auditing, accounting, and consulting services. As a result of this collective knowledge and experience, your team is uniquely suited to provide you with the highest quality auditing services. We guarantee that all members of your team have Florida **municipality** experience. You will not need to train our staff.

All of our professional staff, including the auditor in charge of your engagement, meet the educational requirements set forth under Florida Statutes. Specific details of relevant continuing professional education and local governmental audit experience are found in each staff member's résumé. All members of your audit team, including staff, have received training for ethics, as our Firm provides this training in-house.

MSL and all assigned key professional staff are properly registered and licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the FBOA.

As previously stated on page 12, we will be utilizing Milestone for ACFR preparation and have included information about Milestone as well as resumes of their key employees starting on page 41.

Quality of Staff over Term of the Engagement

It has always been in the best interest of MSL and our clients to have staff return to an engagement. We recognize the importance of continuity to both the efficiency and effectiveness of the audit. We will strive to provide you continuity of staffing. Our turnover is significantly lower than average for firms our size.

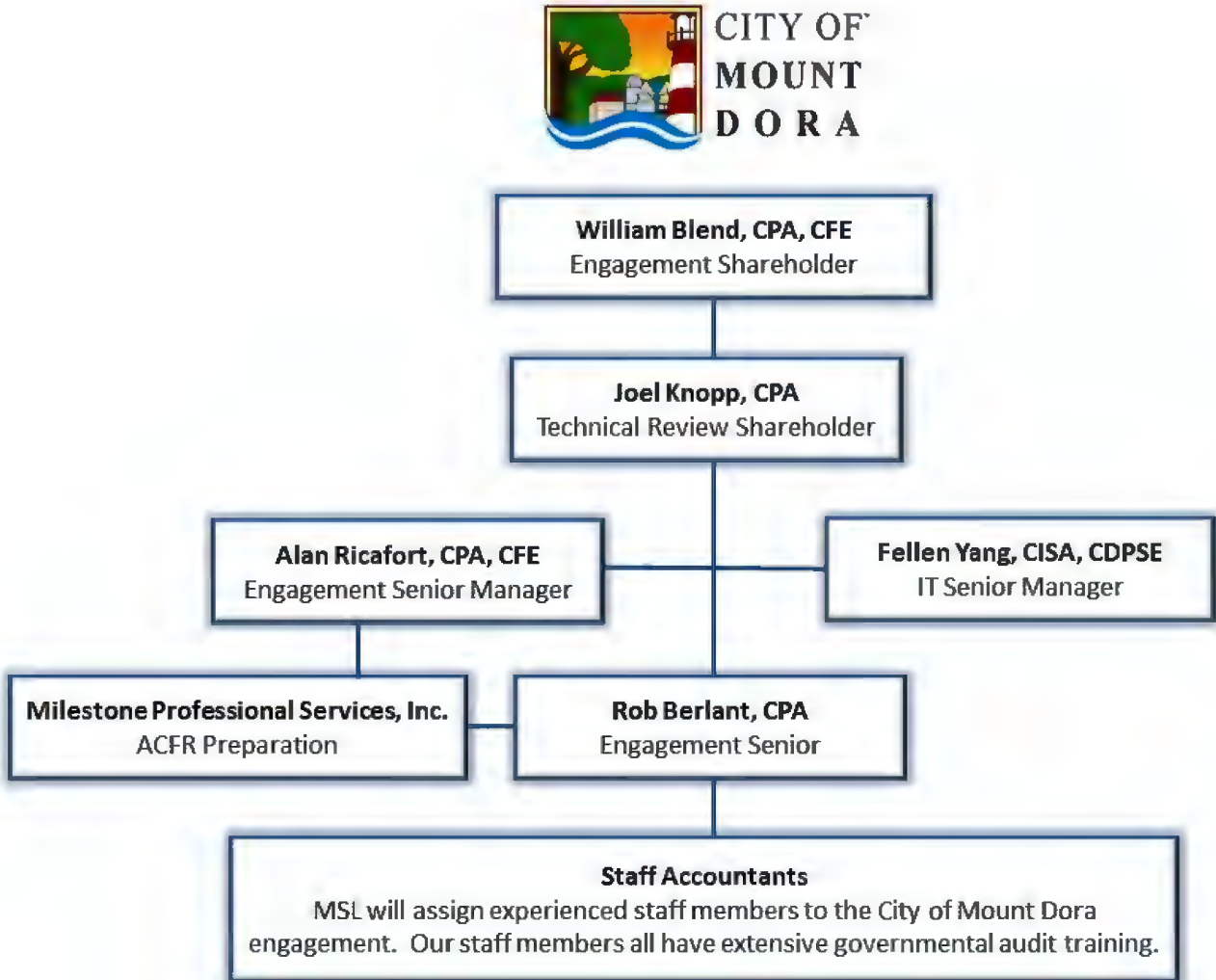
There is nothing more disruptive to clients than to have different staff assigned to an engagement from one year to the next. We will commit the same staff to your engagement from year-to-year. We cannot guarantee that team members will not leave the Firm, but we can tell you that our Firm has very low turnover rates. Many of our staff came to our Firm because of the strength of our governmental and not-for-profit practices. We consider our staff to be our most important resource. **MSL's average staff tenure is 8.3 years, and 26% of our staff have been with MSL for more than 10 years.**

Staffing continuity is a very important aspect of our attestation practice. We strive to keep staff turnover as low as possible, in part, by the following areas of emphasis:

- Commitment to hiring quality staff to serve our clients starts at the top. Our shareholder group is very active in our staff recruitment and retention program.
- Education of our staff. We place the highest regard on training our staff and helping them excel in their careers. The size of our Firm provides our staff the ability to move up, while not feeling lost in a big corporate environment.
- We have won the "Best Places to Work" award for over 10 years.

The audit team for this engagement has decades of experience in serving governmental clients. Most of this experience has been with MSL. We recognize that staff continuity keeps disruptions to your daily operations to a minimum. In addition, it allows us to continue to provide high-quality, efficient service when the individuals who work with you directly continue to be involved with your engagement for many years.

Organizational Chart



Résumés

William Blend, CPA, CFE

Engagement Shareholder

Education and Certifications

- B.S. Degree in Accounting, Long Island University
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- AICPA
- FICPA
- Serves on the State of Florida Board of Accountancy
- Florida Government Finance Officers Association (FGFOA)
- FGFOA Conference Committee
- FGFOA Technical Committee
- Instructor for the FGFOA and develops and teaches Firm auditing classes
- FICPA Instructor - Ethics for Governmental CPAs in Florida
- Association of Certified Fraud Examiners (ACFE)
- FICPA State and Local Government Section
- FICPA Compliance Practice Aid Team Member
- FICPA High School Coordinator for Seminole County
- Seminole County Chamber of Commerce Government Affairs Committee

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
Federal and State Single Audit Update (Instructor)
FGFOA Annual Conferences
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Update
COSO and Internal Control
Tax-Exempt Debt/Accounting and Auditing Issues
The External Auditor and Fraud (Instructor)

Background - Bill Blend heads up the Firm's Governmental Practice Group. Bill has over 28 years of public accounting, governmental, and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

Professional Experience - Bill has extensive experience in auditing the governmental financial operations of municipalities, counties, special districts, and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

He has authored numerous CPE courses on governmental accounting and auditing and has instructed CPE sponsored by the FGFOA and the FICPA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. He is a two-time recipient of the FICPA Outstanding Discussion Leader Award. Bill is a member of the Florida Board of Accountancy.

Bill is a Certified Fraud Examiner and is trained in the use of IDEA data-mining software.

Bill has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

William Blend, CPA, CFE (Continued)

Engagement Shareholder

Governmental, educational, and other entities served include the following:

Counties

- Broward*
- Citrus*
- Hernando*
- Indian River*
- Lake*
- Martin*
- Osceola*
- Seminole*
- Volusia*

Municipalities

- Altamonte Springs
- Apopka*
- Casselberry*
- Cocoa*
- Cocoa Beach*
- Coral Springs*
- Davie
- Daytona Beach*
- DeBary*
- Deltona*
- Dunedin*
- Gulfport*
- Indian River Shores
- Indian Rocks Beach

Municipalities (Continued)

- Kissimmee*
- Lake Helen
- Leesburg*
- Maitland*
- Mt. Dora*
- New Smyrna Beach*
- Oak Hill
- Orlando*
- Palm Bay*
- Palm Beach Gardens*
- Pembroke Pines*
- Port Orange*
- Sanford*
- St. Cloud*
- Stuart
- Tallahassee*
- Tampa
- Tarpon Springs*
- Temple Terrace
- Venice*
- Vero Beach*
- Winter Park*

Educational

- Academie DaVinci Charter School
- The Reading Edge Academy
- Florida A&M University*
- Florida Virtual School*
- School District of Broward County*
- School District of Escambia County*
- School District of Manatee County*
- School District of Osceola County*
- School District of Pasco County*
- School District of Seminole County*
- School District of Volusia County*

Special Districts and Authorities

- Barefoot Bay Recreation District
- Central Florida Expressway Authority
- East Central Florida Regional Planning Council*
- Florida Intergovernmental Finance Commission
- Greater Orlando Aviation Authority (GOAA)*
- Hobe Sound Water Management District
- Memphis-Shelby County Airport Authority
- MetroPlan Orlando*
- Miami-Dade Expressway Authority*
- Naples Airport Authority
- New Smyrna Beach Utility Authority*
- Sanford Airport Authority*
- Toho Water Authority*
- West Volusia Hospital Authority

***Indicates Single Audit included**



Joel Knopp, CPA

Technical Review Shareholder

Education and Certifications

- B.S. Degree in Accounting - Eastern University
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Committee
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
FGFOA Annual Conferences
Federal Financial Reporting
GASB Fiduciary Activities and Leases
Yellow Book and Green Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Updates
AICPA GAQC Annual Update Webcast
Municipal Bankruptcies and Fiscal Sustainability
Tax-Exempt Debt/Accounting and Auditing Issues
Conducting Remote Audits in Uncertain Times

Background - Joel Knopp is a member of the Firm's Governmental Practice Group. Joel has over 25 years of experience in accounting and auditing and works primarily with governmental clients.

Professional Experience - Joel has performed audits on over 40 governmental entities. He has substantial experience in planning, performing, supervising, reviewing, and preparing financial statements related to the audits of governmental entities and not-for-profit organizations subject to *Government Auditing Standards* and federal and state Single Audit requirements.

Joel's previous experience includes work as an audit director for a CPA firm in Virginia, where he managed numerous audits of Virginia local governmental agencies and municipalities. Joel also has extensive experience providing tax consulting and preparation services at the federal and state levels for businesses, not-for-profit organizations, and individuals.

Joel has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Joel Knopp, CPA (Continued)

Technical Review Shareholder

Governmental, educational, and other entities served include the following:

Counties

- Broward*
- Citrus*
- Lake*
- Hernando*
- Martin*
- Osceola*
- Seminole*
- St. Johns
- Volusia Clerk of Circuit Court
- Northampton (VA)*

Municipalities

- Altamonte Springs*
- Apopka*
- Casselberry*
- Cocoa*
- Cocoa Beach*
- Dunedin*
- Gulfport*
- Indian Rocks Beach
- Kissimmee*
- Leesburg*
- Orlando*
- Palm Bay*
- Sanford*
- Sunny Isles Beach
- Tallahassee*
- Tampa*
- Tarpon Springs*
- Temple Terrace
- Venice*
- Winter Park*
- Staunton (VA)*
- Town of Iron Gate (VA)
- Waynesboro (VA)*
- Winchester (VA)*

Educational

- School District of Brevard County*
- School District of Duval County*
- School District of Escambia County*
- School District of Lee County*
- School District of Manatee County*
- School District of Martin County Internal Accounts
- School District of Osceola County*
- School District of Pasco County*
- School District of Seminole County*
- School District of Volusia County*
- FAU-Treasure Coast University Schools, Inc.*
- Genesis Alternative Education Program (VA)
- Northampton County School Board (VA)
- Staunton City School Board (VA)
- Waynesboro City School Board (VA)
- Winchester City School Board (VA)

Special Districts and Authorities

- Barefoot Bay Recreation District
- Central Florida Expressway Authority*
- LYNX - Central Florida Regional Transportation Authority*
- Early Learning Coalition of Flagler/Volusia Counties, Inc.*
- East Central Florida Regional Planning Council*
- Greater Orlando Aviation Authority*
- Lake County Water Authority
- Lake Soil and Water Conservation District
- Lake-Sumter Metropolitan Organization*
- MetroPlan Orlando*
- Miami-Dade Expressway Authority*
- Naples Airport Authority
- Sanford Airport Authority*
- Toho Water Authority
- Eastern Shore Community Services Board (VA)*
- Northwestern Regional Juvenile Detention Ctr. Comm. (VA)
- Staunton Industrial Development Authority (VA)
- Valley Community Services Board (VA)*
- Waynesboro Industrial Development Authority (VA)
- Winchester Industrial Development Authority (VA)

***Indicates Single Audit included**



Alan Ricafort, CPA, CFE

Engagement Senior Manager

Education and Certifications

- B.S. Degree in Accounting, University of North Florida
- C.P.A., Certified Public Accountant – Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
FGFOA Annual Conferences
Federal and State Single Audit Update
GASB Pension & Financial Reporting
Yellow Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis
GASB Updates
COSO and Internal Control
Tax-Exempt Debt/Accounting and Auditing Issues

Alan has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Background - Alan Ricafort is a member of the Firm's Governmental Practice Group. Alan graduated with his Bachelor's Degree in Accounting from the University of North Florida and is a Certified Public Accountant in the state of Florida as well as a Certified Fraud Examiner.

Professional Experience - Alan has over 15 years of public accounting experience and has extensive experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.

Alan Ricafort, CPA, CFE (Continued)

Engagement Senior Manager

Governmental, educational, and other entities served include the following:

Counties

- Bradford*
- Hernando*
- Nassau*
- Seminole*
- St. Johns County*

Municipalities

- City of Alachua
- City of Apopka*
- City of Atlantic Beach
- Town of Bronson
- City of Casselberry*
- City of Cedar Key
- City of Daytona Beach*
- City of Deltona*
- City of Dunedin*
- City of Fort Lauderdale
- City of Indian Rocks Beach
- City of Lake City
- City of Orlando
- City of Palm Bay*
- City of Sanford*
- City of St. Cloud*
- City of Tampa*
- City of Tarpon Springs*
- City of Temple Terrace
- City of Venice*

Educational

- Florida Virtual School*
- School District of Alachua County*
- School District of Brevard County*
- School District of Escambia County*
- School District of Manatee County*
- School District of Osceola County*
- School District of Seminole County*
- School District of Volusia County*

Special Districts and Authorities

- Barefoot Bay Recreation District
- Early Learning Coalition of Flagler/Volusia Counties, Inc.*
- Gainesville Regional Airport Authority
- Greater Orlando Aviation Authority*
- LYNX – Central Florida Regional Transportation Authority*
- Marion County EMS Alliance
- Toho Water Authority

Other

- Florida Intergovernmental Finance Commission

***Indicates Single Audit included**

Rob Berlant, CPAEngagement Senior

Education and Certifications

- B.S. Degree in Accounting, University of Central Florida
- M.S. Degree in Accounting, University of Central Florida
- C.P.A., Certified Public Accountant – Florida

Professional Memberships and Affiliations

- AICPA
- FICPA
- Florida Government Finance Officers Association (FGFOA)

Listing of Relevant CPE Courses:

GASB Standards Updates
OMB Single Audit Update
Governmental Audit Quality Center Update
MSL Annual Governmental Updates
Ethics for CPAs: Accounting/Auditing Emphasis
Yellow Book

Rob has obtained CPE in excess of 80 hours over the past three years and has met Yellow Book CPE requirements.

Governmental, educational, and other entities served include the following:**Counties**

Lake*
Martin*
Seminole*

Municipalities

Apopka*
Altamonte Springs*
Cocoa*
Leesburg*
Orlando
Sanford*
Winter Park*

Not-for-profit

Boy Scouts of America, Inc.
Gulfstream Goodwill Industries
J.H. Floyd Sunshine Village, Inc.

Special Districts and Authorities

Barefoot Bay Recreation District
Greater Orlando Aviation Authority (GOAA)*
Lake County Water Authority
Lake-Sumter MPO*
MV Transportation, Inc. *
Sanford Airport Authority*
Toho Water Authority*

Educational

Bethune-Cookman University*
FAU – Treasure Coast University Schools, Inc.*
Florida Virtual School*
Martin School Board Internal Accounts
School District of Brevard County*
School District of Osceola County*
School District of Seminole County*

Background – Rob Berlant is a member of the Firm’s Governmental Practice Group. Rob graduated with a Bachelors and Master’s degree in Accounting from the University of Central Florida and is a Certified Public Accountant in the State of Florida.

Professional Experience – Rob began his career at MSL and has over four years of public accounting experience. He has been involved with planning and performing audits and compliance work for governmental entities, including not-for-profit organizations.

***Indicates Single Audit included**

Fellen Yang, CISA, CDPSE

IT Senior Manager

Education and Certifications

- CISA certified
- CDPSE certified
- M.S., Decision and Information Sciences, University of Florida
- B.S., Computer Engineering, University of Pittsburgh

Systems and Frameworks Experience

- ERP/Applications:
 - SAP
 - Oracle
 - Dynamics GP
 - Hyperion
 - Lawson
 - PeopleSoft
 - JD Edwards
 - Jack Henry SilverLake
 - EHR
- OS/Databases:
 - Unix/Linux
 - iSeries
 - Mainframe and Windows Server
 - SQL
 - Oracle
 - DB2
- Frameworks and Standards
 - AICPA and Trust Services Principles
 - COBIT
 - COSO
 - FFIEC
 - NIST
 - ISO
 - PCAOB AS-5

Professional Memberships and Affiliations

- Information Systems Audit and Control Association, Charlotte, NC

Background and Professional Experience -

Fellen Yang has more than 15 years of experience providing consulting, IT audit information security and project management services for financial institutions, manufacturing and distribution, healthcare, retail and not-for-profit entities. Her core competencies include team development, business development, managing multiple projects, work with other line-of-service, and identifying opportunities to help clients.

Fellen's experience includes leading, planning, and executing engagements to report on the effectiveness of ITGCs in support of financial statement audits, SOC 1 and SOC 2 engagements, risk assessments and cybersecurity assessments across frameworks including FFIEC, COBIT, COSO, HIPAA, GLBA, NIST, and ISO 27001/2. She performs these services for various Fortune 500 corporations including SOX 404 and non-accelerated filers as well as a diverse mix of small, medium and large cap private entities.

Fellen held positions at Big Four, national and regional accounting firms providing IT audit and consulting services.

Brief History of Milestone and Our Services

Milestone Professional Services Inc. (Milestone) was established sixteen years ago as a governmental consulting firm. Our corporate structure allows us to provide a wide array of accounting services and financial reporting assistance to governmental agencies, outside of the typical attest function performed by certified public accounting firms. While maintaining a fully licensed certified public accountant within our shareholder group, our firm focus is to partner with government agencies for financial accountability. To us, this means enhancing the expertise of the current financial staff without being perceived as a threat to the auditor's role.

The services we provide include a wide range of accounting and financial assistance tasks. Some of our recent projects include: assistance with year-end close and preparation of auditor requested schedules, review and/or preparation of the Annual Comprehensive Financial Report and AFR, assistance in budget development and evaluation, development of an indirect cost plan to allocate central costs and provide relief to the general fund, evaluation of internal controls systems (including information technology interfaces) to provide a sound control environment and assistance implementing the provisions of new GASB Statements.

Governmental Experience

The professionals at Milestone have worked with large and small governmental agencies on project-specific tasks through broad-range tasks, all focused on partnering with governments for financial accountability. Our team has years of experience in the governmental sector and can bring that experience to you to find the solutions you need. Milestone provides services, including ACFR preparation to the following municipal clients:

City of Casselberry	City of Winter Garden
City of Indian Rocks Beach	City of Kissimmee
City of Altamonte Springs	City of Eustis
City of Belleview	Town of Belleair
City of Cocoa	Town of Howey-in-the-Hills
City of Gulfport	City of Leesburg
City of Temple Terrace	City of Cape Canaveral



Milestone Team Members

Donna Collins (Donna@milestoneps.com) -

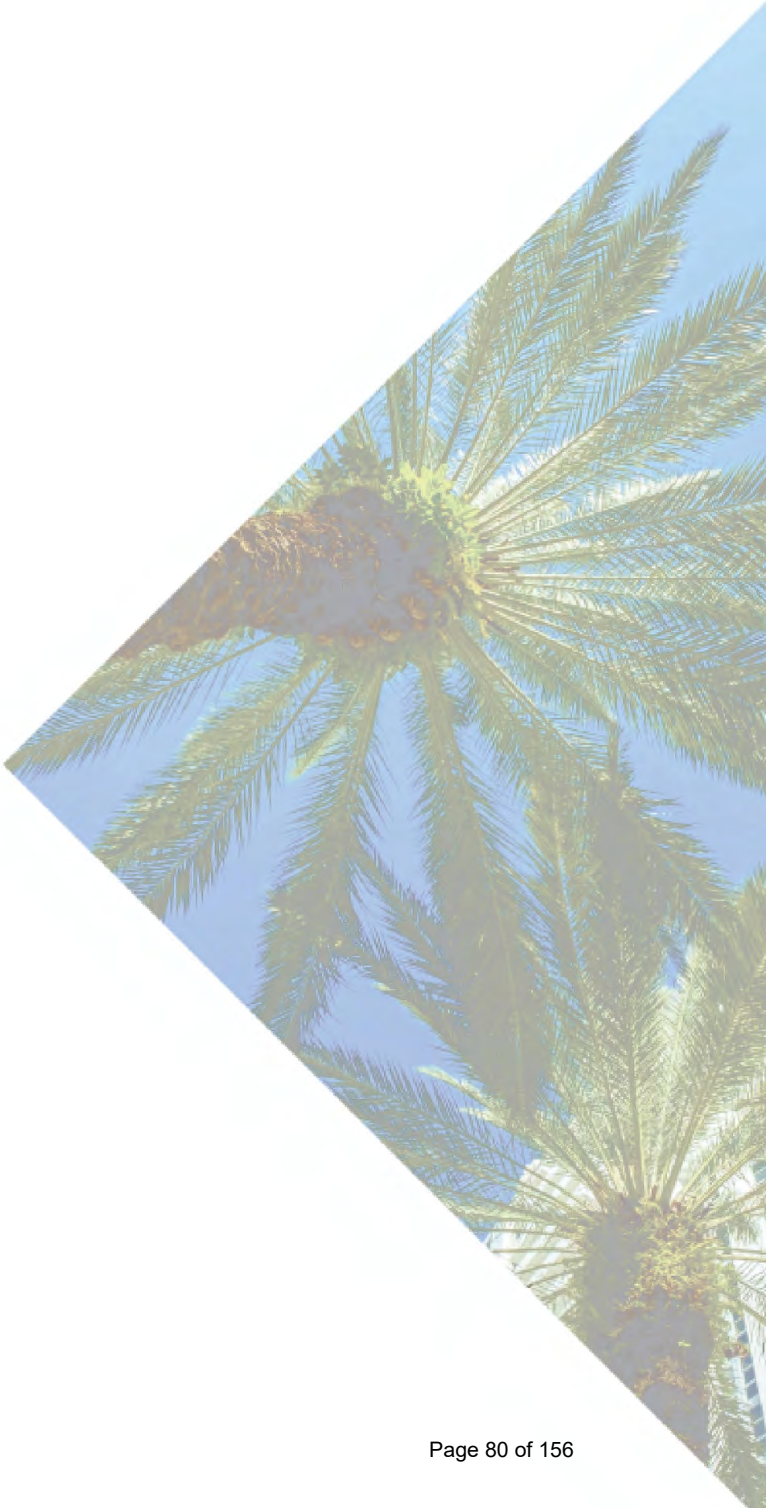
Donna has over 33 years of experience in the public sector serving governmental clients. This includes prior audit experience with both national and regional accounting firms. Donna also served four years as the Accounting Director for a Central Florida County. Her background encompasses compliance monitoring and reporting, financial reporting (ACFR and AFR) and budget preparation assistance. Donna has also worked as a technical reviewer for Annual Comprehensive Financial Reports and participated as a speaker for the FICPA and FGFOA as well as coordinating internal firm presentations and training. She is a member of the GFOA, FGFOA, AICPA and FICPA, and served as the past Chair for the FICPA State and Local Government Committee and past Chair of the FICPA State and Local Government Annual Conference Committee. Donna is a license Certified Public Accountant.

June Lorah (June@milestoneps.com) -

June has over 31 years of accounting experience, including many years in the public sector auditing governmental and NPO clients. She has extensive single audit and financial reporting experience, and has served as a technical reviewer for both the GFOA Popular Annual Financial Report (PAFR) and Annual Comprehensive Financial Report (ACFR) award programs. June is a technological innovator, capable of working in many accounting software platforms serving the governmental sector. Her expertise at implementing new accounting standards is well recognized. She is a member of the GFOA, FGFOA, AICPA and FICPA. June is the Executive assigned to this engagement.



Tab VI - Client Listing (References)

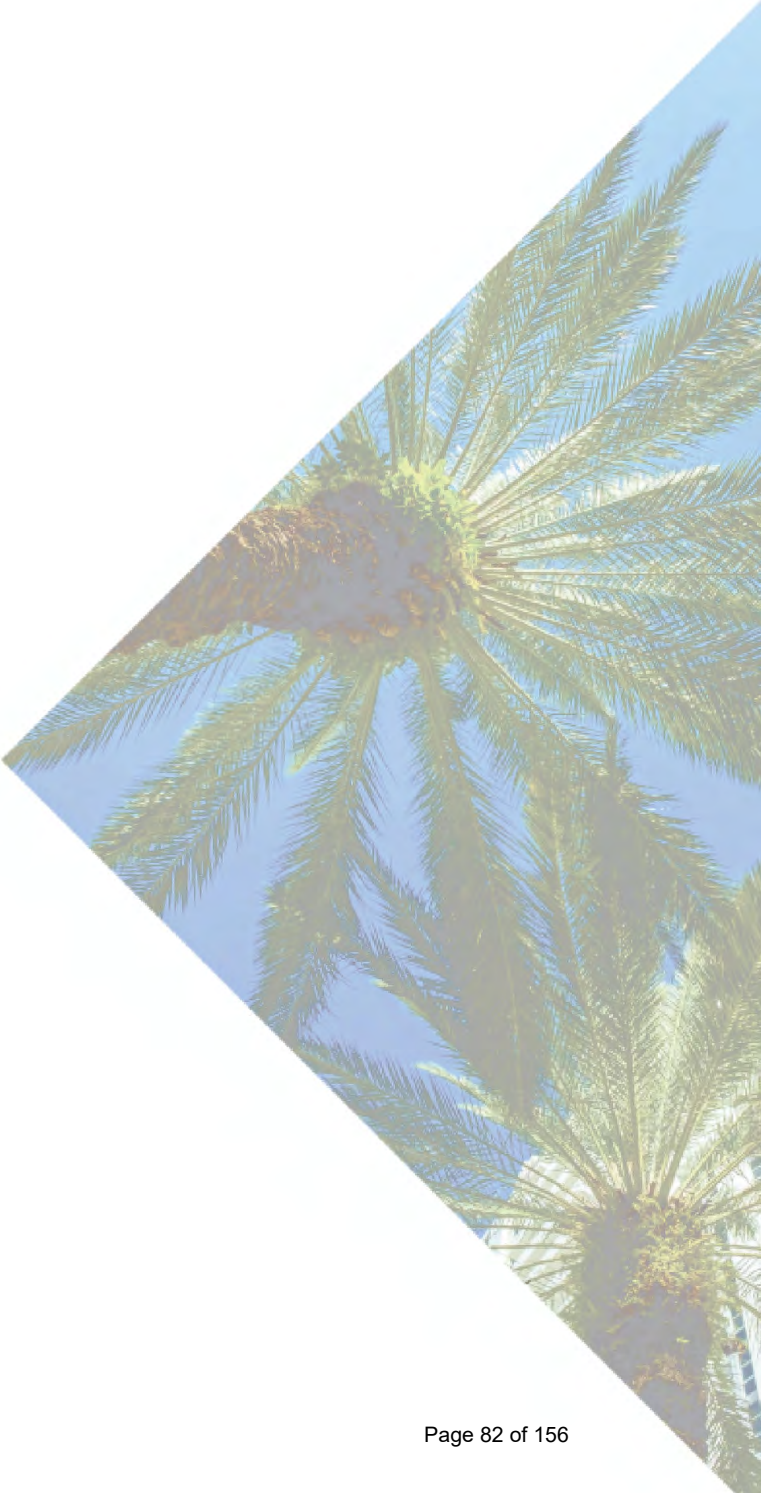


Tab VI – Client Listing (References)

MSL is proud to share the following representative listing of clients for whom we have provided auditing services that are comparable in scope and size to the City. For all clients listed below, the timelines were met and within budget.

Client Name	Scope of Work Dates of Contract	Contact Information	Address
City of Sanford	Annual Audit 2019 - 2025	Cynthia Lindsay Director of Finance lindsayc@sanfordfl.gov	300 N. Park Ave., Sanford, FL 32771 P: (407) 688-5026 F: (407) 330-5666
City of Casselberry	Annual Audit 2018 - Current	Gladymir Ortega Finance Director gortega@casselberry.org	95 Triplet Lake Drive Casselberry, FL 32707 P: (407) 262-7700 F: (407) 262-7746
Lake County	Audit 2006 – Current	Kristy Mullane Chief Deputy Clerk kmullane@lakecountyclerk.org	315 W. Main Street Tavares, FL 32778 P: (352) 343-9839 F: (352) 343-9638

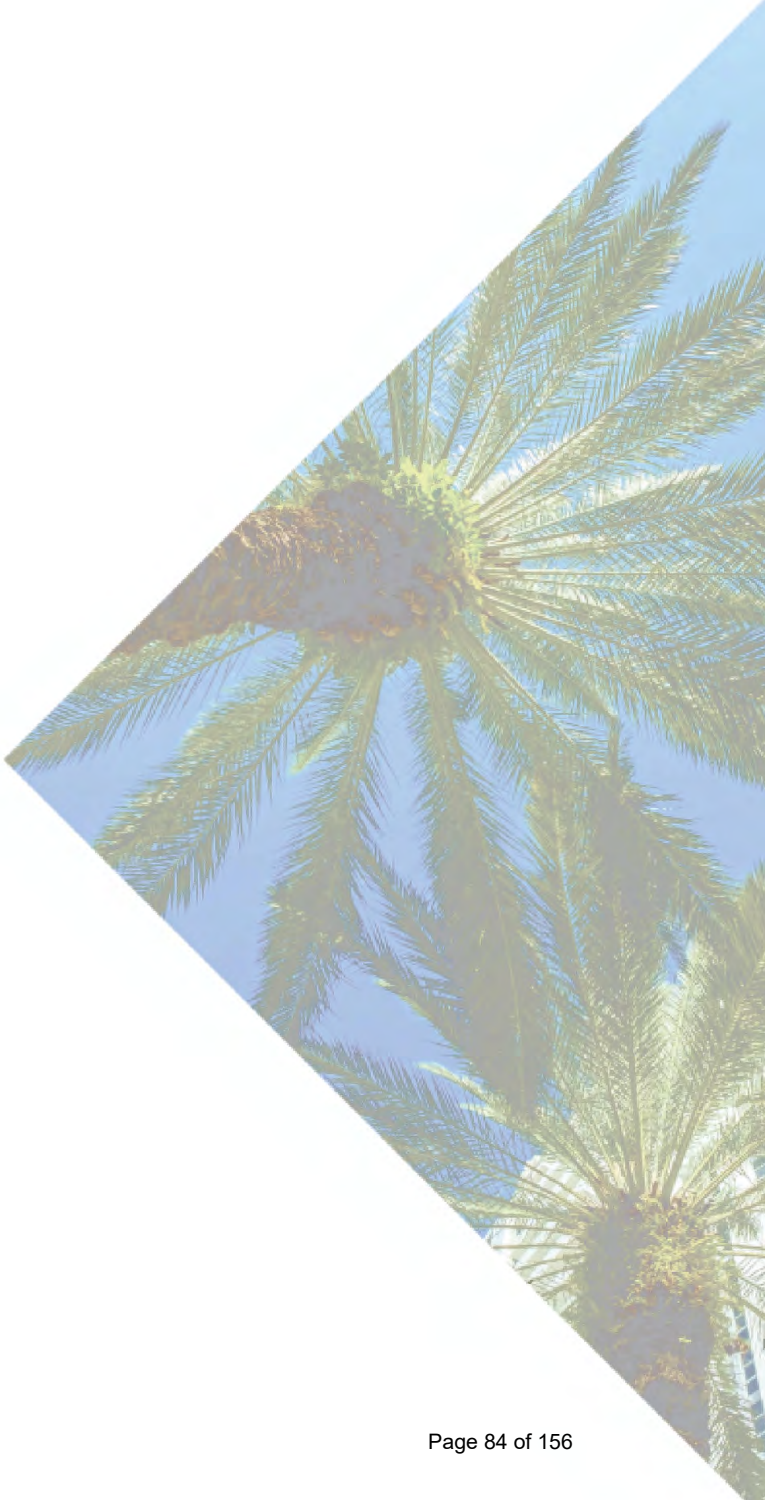
Tab VII - Acceptance of Conditions



Tab VII – Acceptance of Conditions

MSL accepts the terms listed in the RFP and does not have any exceptions or deviations.

Tab VIII - Required Form Submittals



PROPOSER CHECK LIST

IMPORTANT: Please read carefully, sign in the spaces indicated and return with your Proposal.

Proposer should check off each of the following items as the necessary action is completed:

- All applicable forms have been signed and included
- All information as requested in the Proposer’s Proposals Form is included.
- Any addenda have been signed and included.
- The Proposal will be electronically delivered in time to be received no later than the specified due date of October 27, 2022 and time of 2:00 p.m. Proposal will not be considered otherwise. Electronic responses are the only accepted method of bid response delivery to the City.

MSL, P.A.

 Company


 Authorized Signature
 William Blend, Shareholder

 Printed Name & Title
 wblend@mslcpa.com

 Email

255 S. Orange Ave., Suite 600

 Address
 Orlando, FL 32801

 City, State, Zip Code
 (800) 683-5401

 Telephone No.
 (407) 740-0012

 Fax No.

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CONFLICT OF INTEREST AFFIDAVIT

By the signature below, the Proposer, and its employees, officers and/or agents, certifies, and hereby discloses, that, to the best of its knowledge and belief, all relevant facts, concerning past, present or currently planned interest or activity (financial, contractual, organizational or otherwise) which relates to the proposed work and bears on whether the Proposer and/or any of its employees, officers and/or agents, has a possible conflict, have been fully disclosed.

Additionally, the Proposer and its employees, officers and/or agents, agree to immediately notify in writing the City of Mount Dora Purchasing Department, if any actual or potential conflict of interest arises during the solicitation process.

MSL, P.A.

Company

Wm. Blend

Authorized Signature

William Blend, Shareholder

Printed Name & Title

wblend@mslcpa.com

Email

255 S. Orange Ave., Suite 600

Address

Orlando, FL 32801

City, State, Zip Code

(800) 683-5401

Telephone No.

(407) 740-0012

Fax No.

STATE OF FLORIDA

COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization of William Blend, as Shareholder, of MSL, P.A., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced as identification, and who did/did not take an oath this

20 day of October, 2022.

(stamp)

Lina Mejia
NOTARY PUBLIC



Lina M. Mejia
Comm. #HH012777
Expires Jan. 9, 2025
Bonded thru Aaron Notary

DECLARATION STATEMENT

City of Mount Dora
510 North Baker Street
Mount Dora, FL 32757

RE: **RFP NO. 22-FN-009 “Annual Audit Services”**

Dear Mayor and Council Members:


The undersigned as Proposer, or on behalf of Proposer, declares that this Response is submitted without any other understanding, agreement or connection with any person, corporation, or firm submitting a Response for the same purpose and that the Response is in all respects fair and without collusion or fraud.

The undersigned as Proposer, or on behalf of Proposer, further declares that this Response is in compliance in every respect with all the Instructions to Proposers issued prior to the opening of the Responses.

The undersigned as Proposer, or on behalf of Proposer, if selected, agrees to commence negotiations in good faith and execute an appropriate City document for the purpose of establishing a formal contractual relationship with the City for the performance of all requirements to which the Response pertains as set forth in **RFP #22-FN-009 “ANNUAL AUDIT SERVICES.”**

IN WITNESS WHEREOF, WE have hereunto subscribed our names on this 20 day of October, 2022 in the City of Orlando, in the State of Florida.

MSL, P.A.

Company


Authorized Signature
William Blend, Shareholder

Printed Name & Title
wblend@mslcpa.com

Email

255 S. Orange Ave., Suite 600

Address
Orlando, FL 32801

City, State, Zip Code
(800) 683-5401

Telephone No.
(407) 740-0012

Fax No.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/8/2022

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

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

PRODUCER Arthur J. Gallagher Risk Management Services, Inc. 340 Jesse Jewell Parkway SE Suite 535 Gainesville GA 30501	CONTACT NAME: Danette Clements PHONE (A/C, No, Ext): 770-533-7590 E-MAIL ADDRESS: Danette_Clements@ajg.com		FAX (A/C, No): 877-868-0028													
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Travelers Indemnity Co of America</td> <td>25666</td> </tr> <tr> <td>INSURER B : Travelers Casualty and Surety Company</td> <td>19038</td> </tr> <tr> <td>INSURER C : Depositors Insurance Company</td> <td>42587</td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>			INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Travelers Indemnity Co of America	25666	INSURER B : Travelers Casualty and Surety Company	19038	INSURER C : Depositors Insurance Company	42587	INSURER D :		INSURER E :		INSURER F :
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INSURED MSL, P.A. 255 S. Orange Avenue Suite 600 Orlando FL 32801	MOORSTE-01															

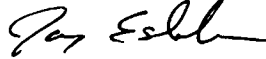
COVERAGES **CERTIFICATE NUMBER:** 1835528911 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
C	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			3086438245	12/15/2021	12/15/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
C	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			3086438245	12/15/2021	12/15/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			3086438245	12/15/2021	12/15/2022	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
A B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	UB3K607654 UB3K609094	3/1/2022 3/1/2022	3/1/2023 3/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER **CANCELLATION**

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

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/31/2022

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

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

PRODUCER Affinity Insurance Services 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS:	FAX (A/C, No):	
	INSURER(S) AFFORDING COVERAGE		
INSURED MSL, P.A. 255 S. Orange Avenue, Suite 600 Orlando, FL 32801-3428	INSURER A: Continental Casualty Company		NAIC # 20443
	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A					<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			APL-188063463	07/31/2022	07/31/2023	Per Claim / Aggregate Limit \$5,000,000 \$5,000,000 SIR applies per terms and conditions.

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

Proof of Coverage

CERTIFICATE HOLDER**CANCELLATION**
 MSL, P.A.
 255 S. Orange Avenue, Suite 600
 Orlando, FL 32801-3428

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

AUTHORIZED REPRESENTATIVE

DRUG-FREE WORKPLACE PROGRAM CERTIFICATION


Preference to businesses with drug-free workplace programs. -- Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service are received by the state or by any political subdivision for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

- (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 counseling, rehabilitation, and 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 bid a copy of the statement specified in subsection (1).
- (4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, 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 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 this section.

Does the individual responding to this solicitation certify that their firm has implemented a drug-free workplace program in accordance with the provision of Section 287.087, Florida Statutes, as stated above?

- YES
- NO

MSL, P.A.

 Company


 Authorized Signature
 William Blend, Shareholder

 Printed Name & Title
 wblend@mslcpa.com

 Email

255 S. Orange Ave., Suite 600

 Address
 Orlando, FL 32801

 City, State, Zip Code
 (800) 683-5401

 Telephone No.
 (407) 740-0012

 Fax No.

NON-COLLUSION AFFIDAVIT OF PRIME PROPOSER

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

State of Florida

County of Orange

William Blend, being first duly sworn, deposes and says that:

I am the Shareholder of MSL, P.A., (Proposer) which has submitted a Response to City of Mount Dora RFP #22-FN-009.

I am fully informed respecting the preparation and contents of the Response to RFP #22-FN-009, and of all pertinent circumstances respecting such Response.

Neither the Proposer nor any of its officers, partners, owners, agent representatives, employees or parties in interest, including this Affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, sought by agreement or collusion or communication or conference with any other proposer, firm or person, to fix the price or prices in the Proposer's Response to RFP #22-FN-009, or that of any other proposer, or to fix any overhead, profit or cost element of the Response price or the price of any other proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the CITY OF MOUNT DORA.

The price or prices quoted in the Proposer's Response to RFP #22-FN-009 are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this Affiant.

MSL, P.A.

255 S. Orange Ave., Suite 600

Company

Address

Wm. Blend

Orlando, FL 32801

Authorized Signature

City, State, Zip Code

William Blend, Shareholder

(800) 683-5401

Printed Name & Title

Telephone No.

wblend@mslcpa.com

(407) 740-0012

Email

Fax No.

STATE OF FLORIDA

COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization of William Blend, as Shareholder, of MSL, P.A., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced as identification, and who did/did not take an oath this 20 day of October, 2022.

(stamp)



Lina M. Mejia
Comm. #HH072777
Expires: Jan. 9, 2025
Bonded Thru Aaron Notary

Lina Mejia
NOTARY PUBLIC

ACKNOWLEDGEMENTS
RFP #22-FN-009
“ANNUAL AUDIT SERVICES”

To: City of Mount Dora
510 N. Baker Street
Mount Dora, FL 32757
MSL, P.A.

_____ (Proposer) guarantees its Response to RFP #22-FN-009 for a period not to exceed one hundred twenty (120) days from the date its Response was submitted to the City of Mount Dora unless an extension is granted by the Proposer.

The Contractor, by signing these **RFP** Submittal pages, acknowledges and agrees to abide by all the terms, conditions, and specifications contained in this **RFP** Document.

Dated this 20 day of October, 2022
(Month) (Year)

INDIVIDUAL, LIMITED LIABILITY COMPANY,
PARTNERSHIP, OR OTHER FORM OF ENTITY WHICH IS NOT A CORPORATION

By: _____ / _____
(Signature) (Print name)

Address: _____

Telephone: (____) _____ Fax: (____) _____

Taxpayer/Employer Identification Number (TIN/EIN): _____

CORPORATION

By: Wm. Blend / William Blend
(Signature) (Print name)

Address: 255 S. Orange Ave., Suite 600, Orlando, FL 32801

Telephone: (800) 683-5401 Fax: (407) 740-0012

Taxpayer/Employer Identification Number (TIN/EIN): 59-3070669



CITY OF MOUNT DORA

COMPLIANCE WITH THE PUBLIC RECORDS LAW RFP #22-FN-009

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC

Upon award, recommendation, or ten (10) days after opening, submittals become a "public record" and shall be subject to public disclosure consistent with Florida Statutes, Chapter 119. Proposers must clearly mark information within a Response which is exempt from disclosure under Florida law, and must state the reasons why such exclusion from public disclosure is permitted. To the extent any protected information is submitted to the City, it must be submitted in a separate envelope marked accordingly.

The Proposer agrees that it will fully defend the City in any cause of action or litigation associated with non-disclosure of that information identified by the Proposer as exempt under Florida's public records law. It is understood and agreed by the Proposer that in the event the Proposer fails to defend the City in any such litigation, the City may take such action as it deems necessary in order to avoid a third-party cause of action, including disclosure of the information. In such an event, the Proposer shall hold the City harmless and free of any liability.

Company Name: MSL, P.A.

Authorized representative (printed): William Blend

Authorized representative (signature): *Wm. Blend*

STATE OF FLORIDA
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization of William Blend, as Shareholder, of MSL, P.A., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced as identification, and who did/did not take an oath this 20 day of October, 2022.

Lina M. Mejia
NOTARY PUBLIC

(stamp)



Lina M. Mejia
Comm. # HK072777
Expires: Jan. 9, 2025
Bonded Thru Aaron Notary

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A), FLORIDA STATUTES,
ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. THIS SWORN STATEMENT IS SUBMITTED to the City of Mount Dora by: William Blend _____ [NAME] as the Shareholder _____ [TITLE] of MSL, P.A. _____ [BUSINESS ENTITY] and its Federal Employer Identification Number (FEIN) is 59-3070669.
2. I understand that a “public entity crime” as defined in Florida Statutes, Section 287.133 (1)(g), means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that “convicted” or “conviction” as defined in Florida Statutes, Section 287.133(1)(b), means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an “affiliate” as defined in Florida Statutes, Section 287.133(1)(a), means:
 - a. A predecessor or successor of a person convicted of a public entity crime; or
 - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a “person” as defined in Florida Statutes, Section 287.133(1)(e), means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
6. The statement which I have marked below is true in relation to the entity submitting this sworn statement. (Indicate which statement applies).

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

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

_____The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CITY OF MOUNT DORA IS FOR THE CITY OF MOUNT DORA ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE CITY OF MOUNT DORA PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN FLORIDA STATUTES, SECTION 287.017, FOR CATEGORY TWO, OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Wm. Blend

(Signature)

STATE OF FLORIDA
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization of William Blend, as Shareholder, of MSL, P.A., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this 20 day of October, 2022.

(stamp)

Lina Mejia

NOTARY PUBLIC



Lina M. Mejia
Comm. #HH072777
Expires: Jan. 9, 2025
Bonded Thru Aaron Notary

FIRM INFORMATION

Firm is a:

- Corporation
- Partnership
- Sole Proprietorship
- Other _____ (Explain)

Federal Employer Identification Number: 59-3070669

Firm Name: MSL, P.A.

Mailing Address: 255 S. Orange Ave., Suite 600, Orlando, FL 32801

Telephone No.: (800) 683-5401 Fax No.: (407) 740-0012

Email Address: wblend@mslcpa.com Web Address: www.mslcpa.com

If remittance address is different from the mailing address so indicate below.

Firm Name: _____

Remittance Address: _____

Submitted by: *Wm. Blend*

Name & Title Printed: William Blend, Shareholder

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.
MSL, P.A.

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) ▶ _____

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.
255 S. Orange Ave., Suite 600

6 City, state, and ZIP code
Orlando, FL 32801

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

			-					
--	--	--	---	--	--	--	--	--

or

Employer identification number

5	9	-	3	0	7	0	6	6	9
---	---	---	---	---	---	---	---	---	---

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 ▶ *Robert Turman, COO* Date ▶ *10/26/22*

General Instructions

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

Future developments. For 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.

RFP # 22-FN-009
“ANNUAL AUDIT SERVICES”
CITY OF MOUNT DORA

ADDENDUM #1

To All Plan Holders:

The following changes, clarification and additions are hereby made part of the **RFP #22-FN-009 “ANNUAL AUDIT SERVICES”** for the above as fully and completely as if the same were fully set forth therein.

PLEASE BE ADVISED OF THE FOLLOWING QUESTIONS AND ANSWERS:

Q1. What was the fee last for last year’s audit?

A1. The cost of the last audit(s) is broken down as follows:

Audited Financials	\$70,500
Assistance with MDA, Pensions & OPEB	1,000
Performance of State Single Audit	3,000
CRA Audit	5,000
NECRA Audit	5,000

Q2. Did last year’s audit include the same scope as what is in this year’s RFP, or are there additional audit requirements this year?

A2. There is no change to the scope of services.

Q3. Page 16 of the RFP specifies that the selection committee will be comprised of 5 members, including on council member and one person from the community. Does that mean that the City intends to have 3 employees on the committee?

A3. There are no voting/scoring staff members on the committee. We will have one non-voting/non-scoring staff member who will be present in an advisory position only.

Q4. What was the fee in the previous year?

A4. See A1 above.

Q5. Were there additional services not mentioned in the bid?

A5. See A2 above.

Q6. What is the make-up of the committee/who are the members?

A6. See A3 above.

(Continues on Next Page)

~~~~~  
~~~~~  
Signature acknowledges receipt and understanding of this addendum.

Wm. Blend

William Blend, Shareholder

Name/Title

October 20, 2022

Date

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RFP # 22-FN-009
“ANNUAL AUDIT SERVICES”
CITY OF MOUNT DORA

ADDENDUM #2

To All Plan Holders:

The following changes, clarification and additions are hereby made part of the **RFP #22-FN-009 “ANNUAL AUDIT SERVICES”** for the above as fully and completely as if the same were fully set forth therein.

PLEASE BE ADVISED OF THE FOLLOWING TWO CLARIFICATIONS:

On Page 21, Section K, Response Format; Tab VI – Client Listing (References).

#1 Current language for the first bullet reads as:

- **On a scale of 1-10, with 10 being very dissatisfied and five exceeding your every expectation, how satisfied were you with the firm’s performance?**

Language for the first bullet now reads as:

- **On a scale of 1-5, with one (1) being very dissatisfied and five (5) exceeding your every expectation, how satisfied were you with the firm’s performance?**

#2 Additional language under the referenced Tab VI currently reads as:

A uniform sample of references will be checked for each Proposer. Proposers will be scored by the referred agency on a **scale of 1 to 10, with 10 being the highest possible score**. This score will be used in determining the score to be given to the “past performance” evaluation factor for each proposal.

Additional language under the referenced Tab VI now reads as:

A uniform sample of references will be checked for each Proposer. Proposers will be scored by the referred agency on **a scale of 1 to 5, with 5 being the highest possible score**. This score will be used in determining the score to be given to the “past performance” evaluation factor for each proposal.

All other language under Section K, Tab VI remains unchanged.

(continues on the next page)

Signature acknowledges receipt and understanding of this addendum.



William Blend, Shareholder

Name/Title

October 20, 2022

Date

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PROPOSAL PRICING FORM – CITY ONLY

**RFP #22-FN-009
“Annual Audit Services”**

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested.


City Annual Audit:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 73,000	\$ 75,000	\$ 78,000	\$ 81,000	\$ 84,000
Single Audit (if needed)	\$ 3,500	\$ 3,500	\$ 3,750	\$ 3,750	\$ 3,750
Subtotal	\$ 76,500	\$ 78,500	\$ 81,750	\$ 84,750	\$ 87,750
Total (Annual & Single Audits for all years combined)	\$ 409,250				

Total (Written): Four Hundred Nine Thousand Two Hundred Fifty

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: MSL, P.A.
 Address: 255 S. Orange Ave., Suite 600, Orlando, FL 32801
 Telephone Number: (800) 683-5401
 Contact Email Address: wblend@mslcpa.com

Company Authorized Representative Name: William Blend
 Signature/Date:  October 20, 2022

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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PROPOSAL PRICING FORM – CRA ONLY

**RFP #22-FN-009
“Annual Audit Services”**

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested.

CRA Annual Audit:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Single Audit (if requested)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total (Annual & Single Audits for all years combined)	\$ 25,000				

Total (written): Twenty Five Thousand

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: MSL, P.A.
Address: 255 S. Orange Ave., Suite 600, Orlando, FL 32801
Telephone Number: (800) 683-5401
Contact Email Address: wblend@mslcpa.com

Company Authorized Representative Name: William Blend

Signature/Date:  / October 20, 2022

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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PROPOSAL PRICING FORM - NORTHEAST CRA ONLY

**RFP #22-FN-009
“Annual Audit Services”**

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested.

Northeast CRA Annual Audit:


	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Single Audit (if requested)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total (Annual & Single Audits for all years combined)	\$ 25,000				

Total (written): Twenty Five Thousand

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: MSL, P.A.
Address: 255 S. Orange Ave., Suite 600, Orlando, FL 32801
Telephone Number: (800) 683-5401
Contact Email Address: wblend@mslcpa.com

Company Authorized Representative Name: William Blend

Signature/Date:  / October 20, 2022

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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COMBINED
PROPOSAL PRICING FORM
CITY, CRA & NORTHEAST CRA

RFP #22-FN-009
“Annual Audit Services”

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested. **Grand Total amount listed on this form will be utilized for the scoring of price.**

City Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 73,000	\$ 75,000	\$ 78,000	\$ 81,000	\$ 84,000
Single Audit (if requested)	\$ 3,500	\$ 3,500	\$ 3,750	\$ 3,750	\$ 3,750
Total (annual & single audits for all years combined)	\$ 409,250				

CRA Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Single Audit (if requested)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total (annual & single audits for all years combined)	\$ 25,000				

Northeast CRA Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Single Audit (if requested)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total (annual & single audits for all years combined)	\$ 25,000				

City/CRA/Northeast CRA Audit(s) Combined:

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Each Year (All Audits Types Citywide)	\$ 86,500	\$ 88,500	\$ 91,750	\$ 94,750	\$ 97,750
Grand Total (Combined Total for all audits types - all 5 years)	\$ 459,250				

Grand Total (Written): Four Hundred Fifty Nine Thousand Two Hundred Fifty

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: MSL, P.A.
Address: 255 S. Orange Ave., Suite 600, Orlando, FL 32801
Telephone Number: (800) 683-5401
Contact Email Address: wblend@mslcpa.com

Company Authorized Representative Name: William Blend
Signature/Date: *Wm. Blend* / October 20, 2022

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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ATTACHMENT #3 Request for Proposals

**NUMBER
RFP #22-FN-009**



**CITY OF
MOUNT
D O R A**

**City of Mount Dora
ANNUAL AUDIT SERVICES**

*Marilyn Douglas, NIGP-CPP, CPPO
Purchasing Manager*

LEGAL NOTICE

The City of Mount Dora is accepting electronic responses only for sealed Request for Proposals, RFP# 22-FN-009 to provide a professional “Annual Audit Services.” Responses will be received until 2:00 p.m. on October 27, 2022.

RFP# 22-FN-009 “Annual Audit Services”

A pre-proposal meeting is not applicable to this solicitation.

All meetings, unless noted otherwise, will be held via electronic meeting format. Please be advised that dates and times, are subject to change and updates posted on the City of Mount Dora’s website at www.cityofmoundora.com, on www.demandstar.com and in the lobby of City Hall.

This Public Notice has also been posted as follows: www.cityofmoundora.com, www.demandstar.com and in the Lobby of City Hall.

The City of Mount Dora does not discriminate based on age, race, color, sex, religion, national origin, disability or marital status.

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Electronic responses will be the only method allowed for Proposers to respond to this solicitation. **Electronic responses are to be provided via DemandStar only.** All submittals must be compatible with Microsoft Office 2007. Bidding will be done through a secure locked box. Proposers can only view/submit their Bid and will not have access to any other Proposer’s submittals. The Proposer’s Bid may be changed at the Proposer’s discretion until the due date and time have been reached at which time the Proposer will no longer change or have access to the electronic bid submittal. The City will then open the Bids. Proposers who are bidding for the first time are strongly encouraged to contact DemandStar by e-mailing questions to DemandStar at www.demandstar.com. All bids must be received by the date and time specified above, when they will be opened, via computer, and publicly read aloud. The bid time shall be scrupulously observed. The City shall not be responsible for delays or internet outages caused by any occurrence. The City website does not accommodate electronic responses to bids. Receipt of a bid in any other form does not satisfy this requirement. No exceptions will be made.

If you have obtained this document from a source other than directly from DemandStar by Onvia.com you are not on record as a plan holder. The Purchasing Department takes no responsibility to provide Addenda to parties not listed as plan holders. The Proposer is responsible for verifying they have received all Bid Addenda.

CAUTION: Proposers should take caution that the City is not responsible for any power outages or internet failures. It is suggested that you upload your response in adequate time to assure that it will post on the day prior to the closing date.

1) INTRODUCTION/OVERVIEW

A) Purpose/Objective

The auditor selection process is governed by the provisions of Chapter 10.550 Rules of the Auditor General as well as Florida Statutes, Section 218.391, as amended by the provisions of Chapter 2019-15, Laws of Florida.

The City of Mount Dora has issued this Request for Proposal (hereinafter, “**RFP**”), as a joint solicitation on behalf of the City, the Community Redevelopment Area (CRA) and the Northeast Community Redevelopment Area (Northeast CRA), with the sole purpose and intent of obtaining proposals from interested and qualified firms offering to provide **ANNUAL AUDIT SERVICES**, in accordance with the specifications stated and/or attached herein/hereto. The City desires to contract with one successful proposer to provide annual audit services for the City, CRA and Northeast CRA. The successful proposer will hereinafter be referred to as the “Firm”.

If awarded, a contract to provide these services will be effective on the date contract is approved by the City of Mount Dora, City Council (herein after, the “Council”), signed by all required parties and filed with the City Clerk.

As is more fully explained in Section “6L” of this **RFP**, an award, if made, will be made to the best overall proposer(s) whose proposal is most advantageous to the City, taking into consideration the evaluation factors set forth in this **RFP**. The City will not use any other factors or criteria in the evaluation of the proposals received.

B) Background

The City serves an area of 12.26 square miles with a population of approximately 17,129. The City's fiscal year begins on October 1st and ends on September 30th. The Finance Department maintains the funds and accounts of the City. The Finance Department is responsible for the custody and accounting of funds in each department.

The City has 218 full-time employees budgeted for FY21. In addition to the full-time employees, the FY21 budget includes 26 part-time positions and 75 seasonal positions. The City's workforce consists of administrative, professional, and clerical staff, police officers, firefighters, building and permitting, recreation and parks personnel and electric lineman. The normal workweek is 40 hours with the exception of Police and Fire. The City provides a full range of services to include police and fire protection; the construction and maintenance of streets, sidewalks, parks, and storm water; electric utility and other infrastructure; engineering; planning and community development; code enforcement; general administration and support services; and recreational and cultural events.

The City provides health insurance benefits on a self-insured basis. Other benefits include vision, dental, life insurance, retirement programs, leave programs and other programs. Plan details are available.

On average the City currently processes the following each year:

Paper Checks – 3700; EFT – 1500; ACH – 800. Total annual average is 6,050 transactions.

The total number of W-2's issued for last year was 394. A breakdown of full time vs part time is not available.

More detailed information on the government and its finances can be found in the City of Mount Dora's Annual Comprehensive Financial Report (ACFR) for fiscal year 2020-2021 and in the City's Annual Budget for fiscal year 2021-2022. Copies of these documents may be viewed on www.cityofmoundora.com. The City of Mount Dora is exempt from any and all state, local and federal taxes.

Fund Structure

The City uses the following fund types in its financial reporting (as of September 30, 2021):

- General fund
- Special revenue funds
- Debt service funds
- Capital projects funds
- Enterprise funds
- Internal service funds
- Trust and Agency funds

The City has a total of thirty-four (34) funds but only twenty-eight (28) are budgeted. See Exhibit "A" for a list of Funds with rounded budget numbers for the 2021-2022 Fiscal Year.

Budgetary Basis

The City prepares its budgets on a basis consistent with generally accepted accounting principles except as explained in Note I, Summary of Significant Accounting Policies and Note III A, Budgetary Information, of the 2021 Annual Comprehensive Financial Report.

Federal and State Financial Assistance

The City reached the threshold for Federal or State Single Audit requirements for Fiscal Year 2021 and requires the single audit requirements. We feel that this will continue for Fiscal Years Ended 2022, 2023 and 2024. A copy of the most recent report can be viewed on www.cityofmounddora.com.

Pension Plans

The City sponsors defined benefit and defined contribution pension plan for its employees.

Reporting Entity

The City was originally incorporated under general law on March 25, 1910. The City became the City of Mount Dora and incorporated in 1953 as a political subdivision of the State of Florida. On September 17, 1991, the City adopted its current charter by Ordinance Number 91-585 and a municipal corporation with a seven-member Council, including a Mayor and Vice-Mayor. The registered voters of the City elect the Mayor and Council. The Council appoints the City Manager, who in turn performs as the administrator of the everyday operations of the City. The City provides a full range of municipal services as directed by the City Charter including general government, public safety, public improvements, planning and zoning, water and sewer service, sanitation collection, a recycling program, a storm water management utility program, and related general and administrative services to its residents.

The City established the Community Redevelopment Agency and the Northeast Community Redevelopment Agency as component units of the City. The City Council is the governing body for both agencies.

C) Inquiries

Direct questions related to this **RFP** to Marilyn Douglas, Purchasing Manager, and submit such questions in writing to: douglasm@cityofmounddora.com. Please include the page and paragraph number for each question in order to ensure that questions asked are responded to correctly.

Proposers must clearly understand that the only official answer or position of the City will be the one stated in writing from douglasm@cityofmounddora.com. All questions asked, along with the answers rendered will be electronically distributed to firms registered for this solicitation and additionally posted on the City website (www.cityofmounddora.com) and on DemandStar (www.demandstar.com).

D) Method of Source Selection

The City is using the Competitive Sealed Proposals methodology of source selection for this procurement, as authorized by Resolution 2021-107 establishing and adopting the City Purchasing Policy. Each Proposal will be reviewed to determine if the Proposal is responsive to the **RFP**. Proposals deemed to be non-responsive may be rejected without being evaluated by the Selection Committee selected by the City Council, which shall be comprised of a minimum of three (3) members and always an odd number of members. The committee will make a recommendation to the City Council who will make the final selection(s). A responsive Proposal is one which has been signed and submitted by the specified Proposal deadline, and has provided the information required to be submitted with the Proposal. Poor formatting, poor documentation, incomplete or unclear information may be considered substandard submissions and may adversely impact the evaluation of a Proposal. Respondents who fail to comply with the required and/or desired elements of this **RFP** do so at their own risk.

The City may, as it deems necessary, conduct discussions with responsible proposers determined to be in contention for being selected for award for the purpose of clarification to assure full understanding of, and responsiveness to solicitation requirements.

E) Pre-bid Conference

A pre-proposal conference is not applicable for this solicitation.

A non-mandatory mandatory pre-bid conference will be held on _____, commencing promptly at _____, and will be held in the Council Chambers, 510 North Baker Street, Mount Dora, Florida 32757. If this pre-bid conference is denoted as “mandatory”, prospective proposers must be present in order to submit a bid response.

F) Projected Timetable

The following projected timetable should be used as a working guide for planning purposes only. The City reserves the right to adjust this timetable as required during the course of the **RFP** process.

Event	Date
Issue RFP Notice	September 26, 2022
Last Date for Receipt of Written Questions	October 10, 2022 @ 4:00pm
Addendum Issued (If Applicable)	October 13, 2022
Proposals Opening Date	October 27, 2022 @ 2:00pm (ZOOM-see Exhibit “B”)
Auditor Selection Committee to shortlist	November 9, 2022 @ 3:00 p.m. (In Person)
Shortlisted Firm Presentations (if requested)	November 29, 2022 9:00am – 11:45 am (In Person)
Auditor Selection Committee to Recommend	November 29, 2022 12:00 pm (In Person)
Notice of Recommendation	November 29, 2022
City Council Approval	December 20, 2022

2) GENERAL DESCRIPTION - SCOPE OF SERVICES

Scope of Services

Proposers, at a minimum, must achieve the requirements of the Specifications or Scope of Work stated herein. Additionally, Proposers may also propose alternate solutions to achieve the requirements of the Scope of Work.

Constraints on the Firm include:

- To meet the requirements of this Request for Proposals (RFP), the audit shall be performed in accordance with:
 - a. Statements issued and adopted by the Governmental Accounting Standards Board;
 - b. The standards set forth for financial audits in the U.S. General Accounting Office's (GAO), Government Auditing Standards (1988), as amended;
 - c. The provisions of the Federal Single Audit Act, as amended;
 - d. Office of Management and Budget (OMB), 2CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Super Circular”), as amended;
 - e. Laws of Florida, Chapter 2019-15;
 - f. Florida Statutes Section 218.39 and and/or any other applicable Statutes, as amended;
 - g. State of Florida Department of Banking and Financial Regulations, as amended;
 - h. Rules adopted by the State of Florida Auditor General, Chapter 10.550, for form and content of local governmental entity audits, as amended;
 - i. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA), as amended;
 - j. Audits of State and Local Governmental Units (Revised) – AICPA Audit and Accounting Guide, as amended; and
 - k. Any other applicable Federal, State and/or local laws or regulations as amended.
- All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available, upon request, without charge, to any federal or state agency upon request.
- The firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.
- Firm must have knowledge of accounting standards pertaining to electric utilities including, but not limited to, deferred fuel accounting.
- The firm should provide an affirmative statement that it is independent of the City, including each City Officer, as defined by the U.S. Government Accountability Office's Government Auditing Standards. In addition, the firm shall give the City written notice of any professional relationships entered into during the period of this agreement.

Firm's Assigned Personnel Requirements Include:

- The City desires the assigned auditor personnel to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting

principles.

- A report on the internal control structure based on the auditor’s understanding of the control structure and assessment of control risk (“Management Letter”)
- A report on compliance with applicable laws, regulations and bond covenants
- An “in-relation-to” report on the schedule of federal and state financial assistance if applicable.
- A report on compliance with laws and regulations related to major and non-major federal and state financial assistance programs. This report should include an opinion on compliance with specific and general requirements applicable to major federal and state financial assistance programs and a report on compliance with laws and regulation applicable to non-major financial assistance program transactions tested if applicable.
- Review of the Statistical and Secondary Market Disclosure schedules provided by the City for inclusion in the statistical section of the ACFR. These schedules are not to be audited.
- In accordance with section 218.32, F.S., the auditor is required to review the Annual Financial Report to the Department of Financial Services.
- The auditor will be required to prepare the entity-wide and individual financial statements and notes for the City. Also, the federal and state financial assistance schedule if applicable. The Finance Department will prepare the remaining portions of the ACFR.
- The partner-in-charge will be required to attend at least one public meeting for discussion of the audit report.
- Firm personnel, as appropriate, will respond to questions presented by City Finance staff, City Budget staff or City Manager throughout each year of the Agreement.
- Firm will identify a single point of contact for the City of Mount Dora to facilitate responses to questions from City staff and management.

Reporting requirements include:

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- A report on the internal control structure based on the auditor’s understanding of the control structure and assessment of control risk.
- A report on compliance with applicable laws and regulations.
- A report on the internal control structure used in administering federal, state, and local financial assistant programs.

- A report on the compliance with laws and regulations related to major and non-major federal, state, and local financial assistance programs. These reports should include an opinion on compliance with specific requirements applicable to major federal financial assistance programs, and a report on compliance with laws and regulations applicable to non-major federal and state financial assistance program transactions tested.
- A report on the fair presentation of Supplementary Information Schedules of Federal, State, and Local financial assistance in relation to the City's financial statements taken as a whole.
- Any other attestations as may be required by Florida Statutes or Florida Administrative Code.
- Management letters for the City with required elements as required by the Rules of the Auditor General.
- The auditor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware. Such report shall be made to the City Manager responsible for the operations of the City being audited and to the Finance Director.
- The auditors shall assure themselves that the City is informed of each of the following:
 - The auditor's responsibility under generally accepted auditing standards
 - Significant accounting policies
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing audited financial statements
 - Disagreements with management
 - Management consultation with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit

Firm's Responsibilities/Requirements

It shall be understood and agreed that a firm submitting a proposal shall meet the following responsibilities/requirements:

- The firm must have been established as a legal entity in the State of Florida and have performed continuous CPA services for a minimum of five (5) years.
- An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Florida.
- The firm must also be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- The firm must meet the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (the Yellow Book) and Laws and Rules of Florida Board of Accountancy, Chapters 455 and 473, Florida Statutes (F.S.), and Florida Administrative Code.

- Firm must assign a team of experienced and knowledgeable personnel to the City of Mount Dora account. The assigned personnel shall include at least one individual with knowledge of accounting standards pertaining to electric utilities including, but not limited to, deferred fuel accounting. Once assigned any changes to the assigned team must be approved, in advance, by the City of Mount Dora.

Time Requirements

Date Audit May Commence: Interim audit work may be commenced at any date after the execution of the contract between the parties. However, interim work shall not be performed during the month of September unless agreed to by the Director of Finance.

Proposed Audit Time Line: The below schedule is for the 2021-2022 audit and may change slightly. The dates listed will apply for subsequent contract years but may still change slightly each year. The firm shall schedule its audit work to perform a substantial portion prior to year-end.

Timeline	Action
September 30, 2022	Fiscal year end
Early December 2022	Interim work
December 31, 2022	Books are closed and the general ledger is provided to the independent auditor; field work begins
January 30, 2023	Field work complete
February 15, 2023	First draft of City financial statements is provided to the City
February 20, 2023	Comments provided by City regarding draft of financial statements
February 25, 2023	Final financial statements provided to City
March 12, 2023	Commence ACFR printing, conduct exit conference
April 17, 2023	Presentation of ACFR to the Council

Date Final Report is Due: The Finance Director oversees preparation of MD&A, and all required supplementary schedules and statistical data. These will be available to audit by February 15, 2023. The auditor shall provide all recommendations, revisions and suggestions for improvement to the Finance Director by February 25, 2023.

The Finance Department will provide a draft report as expeditiously as possible. Once all issues for discussion are resolved, the final signed report shall be delivered to the Finance Director within ten working days. It is anticipated that this process will be completed and the final report delivered by March 9, 2023. Subsequent year’s reporting schedules will be determined by the Finance Director and independent auditor preceding the engagement year.

The final report (in electronic format) and one (1) signed copy should be delivered to:

Finance Director
 City of Mount Dora
 510 N. Baker Street
 Mount Dora, Florida 32757

City responsibilities include:

- The City will send its ACFR to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program. It is expected that the auditor will provide any special assistance necessary to ensure the City continues to meet the requirements of that program.
- The City may prepare one or more official statements in connection with the sale of debt securities, which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
- The schedule of federal financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance are to be issued as part of the ACFR.
- The Finance Department and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Finance Department.
- The City will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to the internet, telephone and copier.
- ACFR report preparation, editing and printing shall be the responsibility of the Finance Department.

3) CITY'S RIGHT TO INSPECT

The City or its authorized Agent shall have the right to inspect the Contractor files to determine the status of work on this project.

4) TERMS AND CONDITIONS OF CONTRACT

A contract/agreement resulting from this **RFP** shall be subject to the terms and conditions set forth in a City Contract and any terms and conditions included in this **RFP**. The City reserves the right to include in any contract document such terms and conditions, as it deems necessary for the proper protection of the rights of the City. The City will not be obligated to sign any contracts, agreements or other documents provided by the Contractor with their submittal.

The contract term will be for the period of fiscal years 2022, 2023, and 2024. Additionally, by mutual agreement and funding availability, the contract may be renewed for the fiscal years of 2025 and 2026.

The term of an Agreement shall be for an initial period of three (3) years effective with the date of the last signer of the Agreement. There will be two (2) one-year renewal periods upon mutual written agreement, unless either party provides a written notice of non-renewal at no less than 120 days prior to renewal date (Agreement anniversary date).

5) GENERAL TERMS AND CONDITIONS

A) Licenses

The Contractor is required to possess the correct occupational license, professional license, and any other authorizations necessary to carry out and perform the work required by the project pursuant to all applicable Federal, State and Local Law, Statute, Ordinances, and rules and regulations of any kind.

If required and/or requested, copies of the required licenses must be submitted with the proposal response indicating that the entity proposing, as well as the team assigned to the City account, are properly licensed to perform the activities or work included in the contract documents. A Contractor, with an office within the City is also required to have a business tax receipt.

If you have questions regarding required professional licenses and Business Tax Receipt, contact the Finance Department at (352) 735-7120.

B) Principals/Collusion

By submission of this Proposal, the undersigned, as Proposer, does declare that the only person or persons interested in this Proposal as principal or principals is/are named therein and that no person other than therein mentioned has any interest in this Proposal or in the contract to be entered into; that this Proposal is made without connection with any person, company or parties making a Proposal, and that it is in all respects fair and in good faith without collusion or fraud.

C) Taxes

The City is exempt from Federal Excise and State of Florida Sales Tax.

D) Relation of City

It is the intent of the parties hereto that the Contractor shall be legally considered an independent Contractor, and that neither the Contractor nor their employees shall, under any circumstances, be considered employees or agents of the City, and that the City shall be at no time legally responsible for any negligence on the part of said Contractor, their employees or agents, resulting in either bodily or personal injury or property damage to any individual, firm, or corporation.

E) Term Contracts

If funds are not appropriated for continuance of a term contract to completion, cancellation will be accepted by this Contractor on thirty (30) days prior written notice.

F) Termination

Should the Contractor be found to have failed to perform his services in a manner satisfactory to the City, the City may terminate this Agreement immediately for cause; further the City may terminate this Agreement for convenience with a thirty (30) day written notice. The City shall be sole judge of non-performance.

G) Liability

The Contractor will not be held responsible for failure to complete contract due to causes beyond its control, including, but not limited to, work stoppage, fires, civil disobedience, riots, rebellions, Acts of Nature and similar occurrences making performance impossible or illegal.

H) Assignment

The Contractor(s) shall not assign, transfer, convey, sublet or otherwise dispose of this contract, or of any or all of its rights, or interest therein, or his or its power to execute such contract to any person, company or corporation without prior written consent of the City.

I) Lobbying

All firms are hereby placed on **NOTICE** that the City does not wish to be lobbied, either individually or collectively about a matter for which a firm has submitted a Proposal.

Firms and their agents are not to contact members of the City Council for such purposes as meeting or introduction, luncheons, dinners, etc. During the process, **from time of Solicitation Advertisement to final Council Approval**, no firm or their agent shall contact any other employee of the City in reference to this RFP, with the exception of the Finance Director or his designee(s). Failure to abide by this provision may serve as grounds for disqualification for award of this contract to the firm.

J) Single Proposal

Each Proposer must submit, with their bid, the required signed contract/agreement and all forms included in this **RFP**. Only **one** bid from a legal entity as a primary will be considered. A legal entity that submits a bid as a primary or as part of a partnership or joint venture submitting as primary may not then act as a sub-Contractor to any other firm submitting under the same **RFP**.

If a legal entity is not submitting as a primary, or, that legal entity may not act as a sub-Contractor to any other firm or firms submitting under the same **RFP** nor act as part of a partnership or joint venture to the primary. All submittals in violation of this requirement will be deemed non-responsive and rejected from further consideration.

K) Protest Procedures

Any appeal or protest to the Request for Proposal shall be governed by the City of Mount Dora's Purchasing Policy.

L) Public Entity Crime

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, sub-Contractor, or Contractor under a contract with any

public entity; and may not transact business with any public entity for a period of 36 months following the date of being placed on the convicted vendor list.

M) Conflict of Interest

Proposer shall complete the Conflict of Interest Affidavit included in this **RFP** document. Disclosure of any potential or actual conflict of interest is subject to City staff review and does not in and of itself disqualify a firm from consideration.

These disclosures are intended to identify and or preclude conflict of interest situations during contract selection and execution.

N) Prohibition of Gifts to City Employees

No organization or individual shall offer or give, either directly or indirectly, any favor, gift, loan, fee, service or other item of value to any City employee, as set forth in Chapter 112, Part III, Florida Statutes, the current City Ethics Ordinance, and City Administrative Policy. Violation of this provision may result in one or more of the following consequences: a. Prohibition by the individual, firm, and/or any employee of the firm from contact with City staff for a specified period of time; b. Prohibition by the individual and/or firm from doing business with the City for a specified period of time, including but not limited to: submitting bids, **RFP's**, and/or quotes; and, c. immediate termination of any contract held by the individual and/or firm for cause.

O) Immigration Reform and Control Act

Proposer acknowledges, and without exception or stipulation, any firm(s) receiving an award shall be fully responsible for complying with the provisions of the Immigration Reform and Control Act of 1986 as located at 8 U.S.C. 1324, et seq. and regulations relating thereto, as either may be amended. Failure by the awarded firm(s) to comply with the laws referenced herein shall constitute a breach of the award agreement and the City shall have the discretion to unilaterally terminate said agreement immediately.

P) Billing Instructions – Awarded Professional Contractors

Invoices, unless otherwise indicated, must show Work Order or Purchase Order numbers and shall be submitted in to the City of Mount Dora, 510 North Baker Street, Mount Dora, FL 32757. Specific format of the invoice shall be worked out between the City and the Contactor prior to the first invoice being submitted. Payment shall be made in accordance with the Florida Prompt Payment Act, as amended from time to time.

6) INSTRUCTIONS FOR BID

A) Compliance with the RFP

Proposals must be in strict compliance with this **RFP**. Failure to comply with all provisions of the **RFP** may result in disqualification of the Proposal.

B) Acknowledgment of Insurance Requirements

By signing the Insurance Requirements included in this **RFP**, Proposer acknowledges these conditions include Insurance Requirements.

It should be noted by the Proposer that, in order to meet the City's requirements, there may be additional insurance costs to the Proposer's firm. It is, therefore, imperative that the proposer discuss these requirements with the Proposer's insurance agent, as noted on the Insurance Check List, so that allowances for any additional costs can be made by the Proposer.

The Proposer's obligation under this provision shall not be limited in any way by the agreed upon contract price, or the Proposer's limit of, or lack of, sufficient insurance protection.

Proposer also understands that the evidence of required insurance may be required within five (5) business days following notification of its offer being accepted; otherwise, the City may rescind its acceptance of the Proposer's bid.

The specific insurance requirements for this solicitation are included as part of this solicitation.

C) Acknowledgment of Bonding Requirements

By signing its bid, and if applicable, Proposer acknowledges that it has read and understands the bonding requirements for this bid. Requirements for this solicitation are checked.

Not Applicable

Bid Bond: Shall be submitted with bid response in the most recent form of an AIA document 310.

The Bid Bond shall be retained by the City as liquidated damages if the successful Proposer fails to execute and deliver to the City the unaltered contract, or fails to deliver any required Performance and Payment Bonds or Certificates of Insurance, all within twenty-one (21) calendar days after receipt of the Notice of Selection for Award. Bid Bonds shall be executed by a corporate surety licensed under the laws of the State of Florida to execute such bonds, with conditions that the surety will, upon demand, forthwith make payment to the City upon said bond. The Bid Bonds of the three (3) highest ranked Proposers shall be held until the contract has been executed by the successful Proposer and same has been delivered to the City together with the required bonds and insurance. No bids including alternates shall be withdrawn within one hundred and eighty (180) days after the bid closing date thereof. If a bid is not accepted within said time period it shall be deemed rejected. In the event that the City awards the contract prior to the expiration of the one hundred and eighty (180) day period without selecting any or all alternates, the City shall retain the right to subsequently award to the successful Proposer said alternates at a later time and approved by the Finance Director or designee, and the successful Proposer.

Performance and Payment Bonds: For projects in excess of \$200,000, bonds shall be submitted with the executed contract by Proposers receiving award, and written for 100% of the Contract award amount, the cost borne by the Proposer receiving an award. The Performance and Payment Bonds shall be underwritten by a surety authorized to do business in the State of Florida and

otherwise acceptable to Owner; provided, however, the surety shall be rated as “A-“ or better as to general policy holders rating and Class V or higher rating as to financial size category and the amount required shall not exceed 5% of the reported policy holders surplus, all as reported in the most current Best Key Rating Guide, published by A.M. Best Company, Inc. of 75 Fulton Street, New York, New York 10038.

Should the contract amount be less than \$500,000, the requirements of Section 287.0935, F.S. shall govern the rating and classification of the surety.

All performance security under the subsequent contract shall be in force throughout the final completion and acceptance of the project awarded.

If the surety for any bond furnished by Contractor is declared bankrupt, becomes insolvent, its right to do business is terminated in the State of Florida, or it ceases to meet the requirements imposed by the Contract Documents, the Contractor shall, within five (5) calendar days thereafter, substitute another bond and surety, both of which shall be subject to the Owner’s approval.

D) Delivery of Proposals

All RFP responses are to be delivered **before 2:00 p.m., local time**, on or before **October 27, 2022** via electronic submission at www.demandstar.com

The City shall not bear the responsibility for bids submitted past the stated date and/or time indicated.

Proposers must submit bid responses electronically via demandstar.com only.

E) Evaluation of Proposals (Procedure)

The City’s procedure for selecting is as follows:

1. An Auditor Selection Committee of at least three (3) will be selected to review all Proposals submitted in accordance with Statutes. There will be one member of the City Council and one community member as part of the Auditor Selection Committee. For this Proposal there shall be a minimum of five members of the committee, but always an odd number.
2. Request for Proposal (**RFP**) issued.
3. Subsequent to the closing of Proposals, the Purchasing Manager shall review the Proposals received and verify whether each Proposal appears to be minimally responsive to the requirements of the published **RFP**.
4. The committee members shall review each minimally responsive Proposal individually and score each Proposal based on the evaluation criteria state herein.
5. Prior to the first meeting of the Auditor Selection Committee, the City will post a notice announcing the date, time and place of the first committee meeting. Said notice shall be posted in the lobby of the City Hall, on www.demandstar.com and on the City’s website not less than three (3) working days prior to the meeting. The City shall also post prior notice of

all subsequent committee meetings and shall post such notices at least one (1) day in advance of all subsequent meetings.

6. The committee will compile individual rankings, based on the evaluation criteria as stated herein, for each Proposal to determine committee recommendations. The committee may schedule presentations or demonstrations from the top-ranked firm(s), and may with consensus and at their discretion obtain guidance from third party subject matter experts. The final recommendation will be decided based on the review of scores and the consensus of the committee.

In general, the City wishes to avoid the expense to the City and to proposers of unnecessary oral interviews. Therefore, the City will make every reasonable effort to achieve the ranking using written submittals alone. If no single top-ranked firm can be clearly identified by review of the written submittals alone, then the evaluator(s) will request the Purchasing Manager to schedule the top ranked firm(s) for oral presentations/interviews.

The City reserves the right to withdraw this **RFP** at any time and for any reason, and to issue such clarifications, modifications, and/or amendments as it may deem appropriate.

Receipt of a Proposal by the City or a submission of a Proposal to the City offers no rights upon the Proposer nor obligates the City in any manner. Acceptance of the Proposal does not guarantee issuance of any other governmental approvals.

F) Ambiguity, Conflict, or Other Errors in the RFP

If a Proposer discovers any ambiguity, conflict, discrepancy, omission, or other error in the **RFP**, Proposer shall immediately notify the Purchasing Manager, noted herein, of such error in writing and request modification or clarification of the document. The Purchasing Manager will make modifications by issuing a written addendum/revision and will give written notice to all parties who have received this **RFP** from the Finance Department.

The Proposer is responsible for clarifying any ambiguity, conflict, discrepancy, omission, or other error in the **RFP** prior to submitting the Proposal or it shall be waived.

G) Proposals, Presentation, and Protest Costs

The City will not be liable in any way for any costs incurred by any proposer in the preparation of its Proposal in response to this **RFP**, nor for the presentation of its Proposal and/or participation in any discussions, negotiations, or, if applicable, any protest procedures.

H) Acceptance or Rejection of Proposals

The right is reserved by the City to waive any irregularities in any Proposal, to reject any or all Proposals, to re-solicit for Proposals, if desired, and upon recommendation and justification by the City to accept the Proposal which in the judgment of the City is deemed the most advantageous for the public and the City.

Any Proposal which is incomplete, conditional, obscured or which contains irregularities of any kind, may be cause for rejection. In the event of default of the successful proposer, or their refusal

to enter into the City contract, the City reserves the right to accept the Proposal of any other proposer or to re-advertise using the same or revised documentation, at its sole discretion.

I) Requests for Clarification of Proposals

Requests by the Purchasing Manager to a proposer(s) for clarification of the Proposal(s) shall be in writing. Proposer's failure to respond to request for clarification may deem proposer to be non-responsive, and may be just cause to reject its Proposal.

J) Validity of Proposals

No Proposal can be withdrawn after it is filed unless the Proposer makes their request in writing to the City prior to the time set for the closing of the Proposal.

All Proposals shall be valid for a period of one hundred eighty (180) days from the submission date to accommodate evaluation and selection process.

K) Response Format

The Proposal shall be deemed an offer to provide services to the City. In submitting a Proposal, the Proposer declares that he/she understands and agrees to abide by all specifications, provisions, terms and conditions of same, and all ordinances and policies of the City. The Proposer agrees that if the contract is awarded to him/her, he/she will perform the work in accordance with the provisions, terms and conditions of the contract. To facilitate the fair evaluation and comparison of Proposals, all Proposals must conform to the guidelines set forth in this RFP.

Any portions of the Proposal that do not comply with these guidelines must be so noted and explained in the Acceptance of Conditions section of the Proposal. However, any Proposal that contains such variances may be considered non-responsive.

Proposals should be prepared simply and economically, providing a straightforward concise description of the Proposer's approach and ability to meet the City's needs, as stated in the RFP.

The items listed below shall be submitted with each Proposal and should be submitted in the order shown. Each section should be clearly labeled, with pages numbered and separated by tabs/tab sheets. Failure by a proposer to include all listed items may result in the rejection of its Proposal.

The items listed below shall be submitted with each solicitation, and should be submitted in the order shown. Each section should be clearly labeled, with pages numbered and separated by tabs. Failure by a proposer to include all listed items may result in the rejection of its proposal.

Table of Contents – Provide clear identification of the material by section and by page number

Tab I – Management Summary

Provide a cover letter, signed by an authorized officer of the firm, indicating the underlying philosophy of the firm in providing the services state herein. Include the name(s), telephone number(s), and email(s) of the authorized contact person(s) concerning the proposal. Submission of a signed Proposal is Proposer's certification that the Proposer shall accept any awards made to him as a result of said submission of the terms contained herein.

Tab II – Business Plan

In this tab, include:

- Description of the proposed contract team and the role to be played by each member of the proposed team.
- Specific audit approach: The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as the City’s budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement, including time frames for each segment.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement,
- c. Sample size methodology and the extent to which statistical sampling is to be used in the engagement,
- d. Extent of use of EDP software in the engagement, (firm must identify software utilized, Windows, Word, Excel, etc.),
- e. Type and extent of analytical procedures to be used in the engagement,
- f. Approach to be taken to gain and document an understanding of the City’s internal control structure,
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work,
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance and
- i. Approach to be taken in reviewing EDP systems.
- j. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

Tab III – Cost of Services to the City of Mount Dora

Provide total all-inclusive maximum pricing. Cost should contain all pricing information relative to performing the audit engagement as described in this request for proposals.

The total all-inclusive maximum pricing is to contain all direct and indirect costs including all out-

of-pocket expenses. The guaranteed maximum total cost and estimated calendar day duration (including projected hours) for which your firm will provide the work described in this RFP.

Provide hourly rates for Partner, Specialist, Supervisory and Staff Level multiplied by the anticipated hours of commitment for each.

The cost should include a schedule of professional fees and expenses, presented in a format that supports the total all-inclusive maximum price. The cost of special services described in this request for proposals should be disclosed as separate components of the total all-inclusive maximum price.

Provide out-of-pocket expenses included in the total all-inclusive maximum price and Reimbursement Rates. Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the City for its employees. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

If it should become necessary for the City to request the Auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon a written agreement between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in this tab.

Tab IV – Corporate Experience and Capacity

The proposal should state the size of the firm, the size of firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. The audit firm's professional personnel must have received adequate continuing professional education within the preceding two years.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years.

In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the three (3) years with state regulatory bodies or professional organizations.

Tab V – Specialized Expertise of Team Members

The firm should identify the principal supervisory and management staff, including engagement partner, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also should provide information on the government auditing experience of each person. A

current resume must be provided for each individual assigned to this engagement.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Firm specialists/team members identified as “assigned personnel to the City engagement” in response to this RFP can only be modified with the express prior written permission of the City, who retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

Tab VI – Client Listing (References)

Provide a listing of all previous clients during the past three years for all work of similar size and scope. The services provided to these clients should have characteristics as similar as possible to those requested in this RFP.

Information provided for each client shall include the following:

1. Client name, address, and current telephone number.
2. Description of services provided.
3. Time period of the project or contract.
4. Client’s contact reference name, email address, and current telephone number.

Failure to provide complete and accurate client information, as specified here, may result in the disqualification of your proposal.

The City reserves the right to contact any and all references to obtain, with limitation, the referral’s rating of each proposer for the following “past performance” indicators:

- On a scale of 1-10, with 10 being very dissatisfied and five exceeding your every expectation, how satisfied were you with the firm’s performance?
- What specifically did you like about their approach?
- What do you believe were shortcomings or that they could have done better?
- Did they meet your schedule requirements?
- How were their communications? Were you always kept in the loop?
- How responsive were they in addressing problems with the project?
- How was the quality/experience/personality of their personnel? (Specifically the project manager?)
- Would you use this firm again?
- Additional comments

A uniform sample of references will be checked for each Proposer. Proposers will be scored by the referred agency on a scale of 1 to 10, with 10 being the highest possible score. This score will be used in determining the score to be given to the “past performance” evaluation factor for each proposal.

Tab VII – Acceptance of Conditions

Indicate any exceptions to the general terms and conditions of the RFP, and to insurance requirements or any other requirements listed in the RFP. If no exceptions are indicated in this tabbed section, it will be understood that no exceptions to these documents will be considered after the award, or if applicable, during negotiations.

Tab VIII – Required Form Submittals

See List Below Under Section 7 of This Document.

L) Auditor Selection Committee and Evaluation Factors

All Proposals will be subject to a review and evaluation process. It is the intent of the City that all proposers responding to this RFP, who meet the requirements, will be ranked in accordance with the criteria established in these documents. The City will consider all responsive and responsible Proposals received in its evaluation and award process. For evaluation purposes, the term “Responsible” means: A business entity or individual who is fully capable to meet all of the requirements of the solicitation and subsequent contract. Must possess the full capability, including financial and technical, to perform as contractually required and be able to fully document the ability to provide good faith performance.

Proposals shall include all of the information solicited in this **RFP**, and any additional data that the proposer deems pertinent to the understanding and evaluating of the Proposal. Proposers should not withhold any information from the written response in anticipation of presenting the information orally or in a demonstration, since oral presentations or demonstrations may not be solicited. Each proposer will be ranked based on the criteria herein addressed.

During the evaluation process and at the sole discretion of the City, requests for clarification of one or more proposer submittals may be conducted. This request for clarification may be performed by the City in a written format, or through scheduled oral interviews. Such clarification request will provide proposers with an opportunity to answer any questions the City may have on a proposer’s submittal.

Proposers submitting the required criteria will have their Proposal(s) evaluated by Auditor Selection Committee Members and scored to include the following criteria:

Submissions will be evaluated, on a total score basis of 500, with a maximum assignable points of one hundred (100). The following criteria will be used in the evaluation process to determine the successful respondent(s):

Criteria	Maximum Criteria Points Assigned	Assigned Weights	Maximum Score Possible
Corporate Experience and Capacity to Perform (Tab IV & VI)	35	5	150
Specialized Expertise of Team Members (Tab V)	35	5	150

Management Summary and Business Plan (Tabs I & II)	15	5	100
Quality and Control of Proposal (Tabs VII & VIII)	10	5	75
Cost of Services to the City (Tab III)	5	5	25
Totals	100	NA	500

Formal Oral Presentation/Interview Scoring (if requested): If Presentations/Interview sessions are requested for shortlisted firms, the following scoring process will apply:

A maximum of 4 points can be assigned to each session. The points assigned will be multiplied by a weight of 2.5 to equal a maximum of 10 possible points for a final scoring. The Presentation/Interview final scoring will determine the final ranking of shortlisted firms.

Drug-Free Workplace: In accordance with Florida Statute 287.087, preference shall be given to businesses with drug-free workplace programs. Whenever two or more Proposals which are equal with respect to quality and service are received by the City for the procurement of commodities or contractual services, a Proposal received from a business that furnishes a form certifying that it is a Drug Free Workplace shall be given preference in the award process. NOTE: In the event, the submitter wishes to provide items specified above and beyond the stated requirements of this request at “no cost” to the City of Mount Dora, these services should be identified and included in the request response.

Tie Breaker:

If there are tie bids, meaning everything except the information relating to the Proposer is the same, the following methods shall be used in the order below to break the tie:

- Drug free workplace policy in place.
- If one has or had a contract with the City and performance is or was satisfactory. If performance of a tie Proposer who has or had a contract with the City and performance is or was not satisfactory, the other tie-Proposer is awarded.
- Time of proposal delivery.

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7) **REQUIRED FORMS - (ALL MUST BE SUBMITTED WITH YOUR PROPOSAL)**

1. Proposers Checklist
2. Conflict of Interest Affidavit
3. Declaration Statement
4. Insurance Requirements
5. Drug Free Workplace Certification
6. Non-Collusion Affidavit of Prime Proposer
7. Compliance with Public Records Law
8. Public Entity Crimes Statement
9. Firm Information
10. Completed W9
11. Signed Addendums (If Applicable)
12. Proposal Pricing Forms **(4)**

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PROPOSER CHECK LIST

IMPORTANT: Please read carefully, sign in the spaces indicated and return with your Proposal.

Proposer should check off each of the following items as the necessary action is completed:

- All applicable forms have been signed and included
- All information as requested in the Proposer’s Proposals Form is included.
- Any addenda have been signed and included.
- The Proposal will be electronically delivered in time to be received no later than the specified due date of October 27, 2022 and time of 2:00 p.m. Proposal will not be considered otherwise. Electronic responses are the only accepted method of bid response delivery to the City.

Company

Address

Authorized Signature

City, State, Zip Code

Printed Name & Title

Telephone No.

Email

Fax No.

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CONFLICT OF INTEREST AFFIDAVIT

By the signature below, the Proposer, and its employees, officers and/or agents, certifies, and hereby discloses, that, to the best of its knowledge and belief, all relevant facts, concerning past, present or currently planned interest or activity (financial, contractual, organizational or otherwise) which relates to the proposed work and bears on whether the Proposer and/or any of its employees, officers and/or agents, has a possible conflict, have been fully disclosed.

Additionally, the Proposer and its employees, officers and/or agents, agree to immediately notify in writing the City of Mount Dora Purchasing Department, if any actual or potential conflict of interest arises during the solicitation process.

Company

Address

Authorized Signature

City, State, Zip Code

Printed Name & Title

Telephone No.

Email

Fax No.

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization of _____, as _____, of _____, who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this _____ day of _____, 2022.

(stamp)

NOTARY PUBLIC

DECLARATION STATEMENT

City of Mount Dora
510 North Baker Street
Mount Dora, FL 32757

RE: RFP NO. 22-FN-009 “Annual Audit Services”

Dear Mayor and Council Members:

The undersigned as Proposer, or on behalf of Proposer, declares that this Response is submitted without any other understanding, agreement or connection with any person, corporation, or firm submitting a Response for the same purpose and that the Response is in all respects fair and without collusion or fraud.

The undersigned as Proposer, or on behalf of Proposer, further declares that this Response is in compliance in every respect with all the Instructions to Proposers issued prior to the opening of the Responses.

The undersigned as Proposer, or on behalf of Proposer, if selected, agrees to commence negotiations in good faith and execute an appropriate City document for the purpose of establishing a formal contractual relationship with the City for the performance of all requirements to which the Response pertains as set forth in **RFP #22-FN-009 “ANNUAL AUDIT SERVICES.”**

IN WITNESS WHEREOF, WE have hereunto subscribed our names on this _____ day of _____, 20__ in the City of _____, in the State of _____.

Company

Address

Authorized Signature

City, State, Zip Code

Printed Name & Title

Telephone No.

Email

Fax No.

INSURANCE REQUIREMENTS

INSURANCE TYPE

REQUIRED LIMITS

=====

- 1. Worker's Compensation

 Statutory Limits of Florida
 Statutes, Chapter 440 and all
 Federal Government Statutory Limits and
 Requirements.
- 2. Commercial General Liability
 (Occurrence Form) patterned
 after the current I.S.O form
 with no limiting endorsements.

Bodily Injury & Property Damage

\$2,000,000 single limit per
 occurrence
- 3. Indemnification: To the maximum extent permitted by Florida law, the Contractor/Vendor/Contractor shall indemnify and hold harmless the City of Mount Dora, its officers and employees from any and all liabilities, damages, losses and costs, including, but not limited to, reasonable attorneys' fees and paralegals' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Contractor/Vendor/Contractor or anyone employed or utilized by the Contractor/Vendor/Contractor in the performance of this Agreement. This indemnification obligation shall not be construed to negate, abridge or reduce any other rights or remedies which otherwise may be available to an indemnified party or person described in this paragraph.

This section does not pertain to any incident arising from the sole negligence of the City of Mount Dora.

- 4. Automobile Liability

\$ 500,000 Each Occurrence
 Owned/Non-owned/Hired
 Automobile Included
- 5. Other Insurance as indicated below:
 Errors and Omissions or Professional
 Malpractice Coverage

 \$ 1,000,000 Per Occurrence
- 6. Aircraft Liability \$1,000,000 each occurrence combined single limit for bodily injury liability and property damage liability.
- 7. Firm/Vendor/Proposer shall ensure that all subs, if applicable, comply with the same insurance requirements that he is required to meet. The same Firm/Vendor/Proposer shall provide City with certificates of insurance meeting the required insurance provisions.
- 8. The City of Mount Dora must be named as "**ADDITIONAL INSURED**" on the Insurance Certificate for Commercial General Liability where required.

INSURANCE REQUIREMENTS
(Continued)

9. The City of Mount Dora shall be named as the Certificate Holder.

NOTE: The "Certificate Holder" should read as follows:

City of Mount Dora
Mount Dora, Florida

No City Division, Department, or individual name should appear on the Certificate. No other format will be acceptable.

10. **Thirty (30) Days Cancellation Notice** required.

11. The Certificate must state “**RFP #22-FN-009 “ANNUAL AUDIT SERVICES”**”.

=====

PROPOSER’S AND INSURANCE AGENT’S STATEMENT:

We understand the insurance requirements of these specifications and that the evidence of insurability may be required within five (5) days of the award of **RFP**.

Company

Address

Authorized Signature

City, State, Zip Code

Printed Name & Title

Telephone No.

Email

Fax No.

Insurance Agency

Signature of Proposer’s Agent

DRUG-FREE WORKPLACE PROGRAM CERTIFICATION

Preference to businesses with drug-free workplace programs. -- Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service are received by the state or by any political subdivision for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

- (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 counseling, rehabilitation, and 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 bid a copy of the statement specified in subsection (1).
- (4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, 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 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 this section.

Does the individual responding to this solicitation certify that their firm has implemented a drug-free workplace program in accordance with the provision of Section 287.087, Florida Statutes, as stated above?

- YES
- NO

Company

Address

Authorized Signature

City, State, Zip Code

Printed Name & Title

Telephone No.

Email

Fax No.

NON-COLLUSION AFFIDAVIT OF PRIME PROPOSER

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

State of _____

County of _____

_____, being first duly sworn, deposes and says that:

I am the _____ of _____, (Proposer) which has submitted a Response to City of Mount Dora RFP #22-FN-009.

I am fully informed respecting the preparation and contents of the Response to RFP #22-FN-009, and of all pertinent circumstances respecting such Response.

Neither the Proposer nor any of its officers, partners, owners, agent representatives, employees or parties in interest, including this Affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, sought by agreement or collusion or communication or conference with any other proposer, firm or person, to fix the price or prices in the Proposer’s Response to RFP #22-FN-009, or that of any other proposer, or to fix any overhead, profit or cost element of the Response price or the price of any other proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the CITY OF MOUNT DORA.

The price or prices quoted in the Proposer’s Response to RFP #22-FN-009 are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this Affiant.

Company

Address

Authorized Signature

City, State, Zip Code

Printed Name & Title

Telephone No.

Email

Fax No.

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization of _____, as _____, of _____, who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this _____ day of _____, 2022.

(stamp)

NOTARY PUBLIC

ACKNOWLEDGEMENTS
RFP #22-FN-009
“ANNUAL AUDIT SERVICES”

To: City of Mount Dora
510 N. Baker Street
Mount Dora, FL 32757

_____ (Proposer) guarantees its Response to RFP #22-FN-009 for a period not to exceed one hundred twenty (120) days from the date its Response was submitted to the City of Mount Dora unless an extension is granted by the Proposer.

The Contractor, by signing these **RFP** Submittal pages, acknowledges and agrees to abide by all the terms, conditions, and specifications contained in this **RFP** Document.

Dated this _____ day of _____, _____
(Month) (Year)

INDIVIDUAL, LIMITED LIABILITY COMPANY,
PARTNERSHIP, OR OTHER FORM OF ENTITY WHICH IS NOT A CORPORATION

By: _____ / _____
(Signature) (Print name)

Address: _____

Telephone: (____) _____ Fax: (____) _____

Taxpayer/Employer Identification Number (TIN/EIN): _____

CORPORATION

By: _____ / _____
(Signature) (Print name)

Address: _____

Telephone: (____) _____ Fax: (____) _____

Taxpayer/Employer Identification Number (TIN/EIN): _____

State of Incorporation:

Corporate President: _____
(Print Name)

Corporate Secretary: _____
(Print Name)

Corporate Treasurer: _____
(Print Name)

CORPORATE SEAL

Attest By: _____
Secretary

Signature: _____ Date: _____

Remainder of Page Intentionally Left Blank



CITY OF MOUNT DORA

COMPLIANCE WITH THE PUBLIC RECORDS LAW RFP #22-FN-009

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC

Upon award, recommendation, or ten (10) days after opening, submittals become a "public record" and shall be subject to public disclosure consistent with Florida Statutes, Chapter 119. Proposers must clearly mark information within a Response which is exempt from disclosure under Florida law, and must state the reasons why such exclusion from public disclosure is permitted. To the extent any protected information is submitted to the City, it must be submitted in a separate envelope marked accordingly.

The Proposer agrees that it will fully defend the City in any cause of action or litigation associated with non-disclosure of that information identified by the Proposer as exempt under Florida's public records law. It is understood and agreed by the Proposer that in the event the Proposer fails to defend the City in any such litigation, the City may take such action as it deems necessary in order to avoid a third-party cause of action, including disclosure of the information. In such an event, the Proposer shall hold the City harmless and free of any liability.

Company Name: _____

Authorized representative (printed): _____

Authorized representative (signature): _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization of _____, as _____, of _____, who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this _____ day of _____, 2022.

(stamp)

NOTARY PUBLIC

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A), FLORIDA STATUTES,
ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. THIS SWORN STATEMENT IS SUBMITTED to the City of Mount Dora by: _____ [NAME] as the _____ [TITLE] of _____ [BUSINESS ENTITY] and its Federal Employer Identification Number (FEIN) is _____.
2. I understand that a “public entity crime” as defined in Florida Statutes, Section 287.133 (1)(g), means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that “convicted” or “conviction” as defined in Florida Statutes, Section 287.133(1)(b), means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an “affiliate” as defined in Florida Statutes, Section 287.133(1)(a), means:
 - a. A predecessor or successor of a person convicted of a public entity crime; or
 - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a “person” as defined in Florida Statutes, Section 287.133(1)(e), means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
6. The statement which I have marked below is true in relation to the entity submitting this sworn statement. (Indicate which statement applies).

_____Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, nor any affiliates of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

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

_____The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CITY OF MOUNT DORA IS FOR THE CITY OF MOUNT DORA ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE CITY OF MOUNT DORA PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN FLORIDA STATUTES, SECTION 287.017, FOR CATEGORY TWO, OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

(Signature)

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization of _____, as _____, of _____, who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Firm, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this ____ day of _____, 2022.

(stamp)

NOTARY PUBLIC

FIRM INFORMATION

Firm is a:

- () Corporation
() Partnership
() Sole Proprietorship
() Other _____(Explain)

Federal Employer Identification Number: _____

Firm Name: _____

Mailing Address: _____

Telephone No.: _____ Fax No.: _____

Email Address: _____ Web Address: _____

If remittance address is different from the mailing address so indicate below.

Firm Name: _____

Remittance Address: _____

Submitted by: _____

Name & Title Printed: _____

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.

Print or type. See specific instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in this 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.</small> <input type="checkbox"/> 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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requestor's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (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					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

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 ▶ _____
------------------	----------------------------------	--------------

General Instructions

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

Future developments. For 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.

PROPOSAL PRICING FORM – CITY ONLY

**RFP #22-FN-009
“Annual Audit Services”**

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested.

City Annual Audit:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$	\$	\$	\$	\$
Single Audit (if needed)	\$	\$	\$	\$	\$
Subtotal	\$	\$	\$	\$	\$
Total (Annual & Single Audits for all years combined)	\$				

Total (Written): _____

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: _____

Address: _____

Telephone Number: _____

Contact Email Address: _____

Company Authorized Representative Name: _____

Signature/Date: _____

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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PROPOSAL PRICING FORM – CRA ONLY

**RFP #22-FN-009
“Annual Audit Services”**

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested.

CRA Annual Audit:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$	\$	\$	\$	\$
Single Audit (if requested)	\$	\$	\$	\$	\$
Total (Annual & Single Audits for all years combined)	\$				

Total (written): _____

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: _____

Address: _____

Telephone Number: _____

Contact Email Address: _____

Company Authorized Representative Name: _____

Signature/Date: _____

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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PROPOSAL PRICING FORM - NORTHEAST CRA ONLY

**RFP #22-FN-009
“Annual Audit Services”**

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested.

Northeast CRA Annual Audit:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$	\$	\$	\$	\$
Single Audit (if requested)	\$	\$	\$	\$	\$
Total (Annual & Single Audits for all years combined)	\$				

Total (written): _____

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: _____

Address: _____

Telephone Number: _____

Contact Email Address: _____

Company Authorized Representative Name: _____

Signature/Date: _____

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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COMBINED
PROPOSAL PRICING FORM
CITY, CRA & NORTHEAST CRA

RFP #22-FN-009
“Annual Audit Services”

Therefore, the undersigned, hereinafter called “Proposer” hereby certifies that he/she has familiarized himself/herself with the extent of the work, and having examined carefully the scope of services herein, propose for the Annual Audit Services being requested. **Grand Total amount listed on this form will be utilized for the scoring of price.**

City Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$	\$	\$	\$	\$
Single Audit (if requested)	\$	\$	\$	\$	\$
Total (annual & single audits for all years combined)	\$				

CRA Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$	\$	\$	\$	\$
Single Audit (if requested)	\$	\$	\$	\$	\$
Total (annual & single audits for all years combined)	\$				

Northeast CRA Annual Audit(s) Only:

	Year 1	Year 2	Year 3	Year 4	Year 5
Annual Audit	\$	\$	\$	\$	\$
Single Audit (if requested)	\$	\$	\$	\$	\$
Total (annual & single audits for all years combined)	\$				

City/CRA/Northeast CRA Audit(s) Combined:

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Each Year (All Audits Types Citywide)	\$	\$	\$	\$	\$
Grand Total (Combined Total for all audits types - all 5 years)	\$ _____				

Grand Total (Written): _____

The undersigned, as Proposer, hereby declares that he/she has informed himself/herself fully in regard to all conditions to the work to be done, and has examined the RFP and Specifications for the work and comments hereto attached. The Proposer agrees, if this Proposal is accepted, to contract with the City of Mount Dora in the form of an Agreement, to furnish all necessary materials, equipment, transportation, labor and service necessary to complete the work covered by the Proposal and Agreement Documents for this work. The Proposer agrees to accept in full compensation for each item the prices named in the schedules incorporated herein. Proposer agrees to supply the products and services at the prices proposed above in accordance with the terms, conditions and specifications contained in this Proposal and the associated Agreement.” Proposer further agrees the City shall compensate Proposer at the pricing shown above for work actually performed.

Firm Name: _____
Address: _____
Telephone Number: _____
Contact Email Address: _____

Company Authorized Representative Name: _____
Signature/Date: _____

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

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EXHIBIT “A”

Fund Budgets (rounded) for Fiscal Year 2021-2022

General Fund	\$24,700,000
ARPA/CARES Act	3,600,000
Discretionary Sales Tax	2,700,000
CRA	2,800,000
NECRA	1,800,000
Law Enforcement Trust Fund	29,000
Protective Inspections	1,900,000
Police Impact Fee	180,000
Fire Impact Fee	420,000
Library Impact Fee	620,000
Parks Impact Fee	2,700,000
Fire Assessment Fee	14,900,000
Cemetery	80,000
Debt Service	1,700,000
Capital Construction	22,700,000
Electric	11,900,000
Electric Construction	1,400,000
Water/Wastewater	31,300,000
Wastewater Impact Fee	1,600,000
Water Impact Fee	850,000
Water/Wastewater Construction	18,500,000
Sanitation	2,800,000
Stormwater	2,500,000
Stormwater Construction	780,000
Fleet/Warehouse	14,700,000
Vehicle Replacement	350,000
Self Insured Health	3,500,000
Property & Casualty & Workers Comp.	700,000
	\$171,709,000

EXHIBIT “B”

ZOOM & PHYSICAL MEETING ACCESS INFORMATION

1. Solicitation Opening:

Join Zoom
Meeting
<https://us06web.zoom.us/j/81847715638?pwd=Y0swUzhxYm5oQTMrMERaSXdBUEJPUT09>

Meeting ID: 818 4771
5638
Passcode: 919713
One tap mobile
+13126266799,,8184771
5638#,,,,*919713# US

(Chicago)
+16465588656,,81847715638#,,,,*919713# US (New York)

Dial by your location
+1 312 626 6799 US (Chicago)
+1 646 558 8656 US (New York)
+1 646 931 3860 US

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 669 444 9171 US

+1 719 359 4580 US

+1 720 707 2699 US (Denver)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 386 347 5053 US

+1 564 217 2000 US

Meeting ID: 818 4771 5638

Passcode: 919713

Find your local number: <https://us06web.zoom.us/j/kcZzV74teZ>

All Auditor Selection/Evaluation Committee Meetings and Oral Presentation/Q&A sessions (if requested) will be held in person in the City Hall Boardroom at 510 N Baker Street Mount Dora FL 32757. Times for such meetings are identified in the Proposal Timetable under Section 1.F of this solicitation document.

**RFP # 22-FN-009
“ANNUAL AUDIT SERVICES”
CITY OF MOUNT DORA**

ADDENDUM #1

To All Plan Holders:

The following changes, clarification and additions are hereby made part of the **RFP #22-FN-009 “ANNUAL AUDIT SERVICES”** for the above as fully and completely as if the same were fully set forth therein.

~~~~~

**PLEASE BE ADVISED OF THE FOLLOWING QUESTIONS AND ANSWERS:**

**Q1.** What was the fee last for last year’s audit?

**A1. The cost of the last audit(s) is broken down as follows:**

|                                                 |                 |
|-------------------------------------------------|-----------------|
| <b>Audited Financials</b>                       | <b>\$70,500</b> |
| <b>Assistance with MDA, Pensions &amp; OPEB</b> | <b>1,000</b>    |
| <b>Performance of State Single Audit</b>        | <b>3,000</b>    |
| <b>CRA Audit</b>                                | <b>5,000</b>    |
| <b>NECRA Audit</b>                              | <b>5,000</b>    |

**Q2.** Did last year’s audit include the same scope as what is in this year’s RFP, or are there additional audit requirements this year?

**A2. There is no change to the scope of services.**

**Q3.** Page 16 of the RFP specifies that the selection committee will be comprised of 5 members, including on council member and one person from the community. Does that mean that the City intends to have 3 employees on the committee?

**A3. There are no voting/scoring staff members on the committee. We will have one non-voting/non-scoring staff member who will be present in an advisory position only.**

**Q4.** What was the fee in the previous year?

**A4. See A1 above.**

**Q5.** Were there additional services not mentioned in the bid?

**A5. See A2 above.**

**Q6.** What is the make-up of the committee/who are the members?

**A6. See A3 above.**

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Signature acknowledges receipt and understanding of this addendum.

\_\_\_\_\_

Name/Title

\_\_\_\_\_

Date

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**RFP # 22-FN-009  
“ANNUAL AUDIT SERVICES”  
CITY OF MOUNT DORA**

**ADDENDUM #2**

To All Plan Holders:

The following changes, clarification and additions are hereby made part of the **RFP #22-FN-009 “ANNUAL AUDIT SERVICES”** for the above as fully and completely as if the same were fully set forth therein.

**PLEASE BE ADVISED OF THE FOLLOWING TWO CLARIFICATIONS:**

**On Page 21, Section K, Response Format; Tab VI – Client Listing (References).**

#1 Current language for the first bullet reads as:

- **On a scale of 1-10, with 10 being very dissatisfied and five exceeding your every expectation, how satisfied were you with the firm’s performance?**

Language for the first bullet now reads as:

- **On a scale of 1-5, with one (1) being very dissatisfied and five (5) exceeding your every expectation, how satisfied were you with the firm’s performance?**

#2 Additional language under the referenced Tab VI currently reads as:

A uniform sample of references will be checked for each Proposer. Proposers will be scored by the referred agency on a **scale of 1 to 10, with 10 being the highest possible score**. This score will be used in determining the score to be given to the “past performance” evaluation factor for each proposal.

Additional language under the referenced Tab VI now reads as:

A uniform sample of references will be checked for each Proposer. Proposers will be scored by the referred agency on **a scale of 1 to 5, with 5 being the highest possible score**. This score will be used in determining the score to be given to the “past performance” evaluation factor for each proposal.

All other language under Section K, Tab VI remains unchanged.

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Signature acknowledges receipt and understanding of this addendum.

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Date

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