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February 22, 2023

Honorable Members of the City Council
City of Jacksonville
c/o Office of Council Auditor
Attn: Heather Reber
117 West Duval Street, Suite 200
Jacksonville, FL 32202

We are pleased to confirm our understanding of the services we are to provide for the City of Jacksonville, Florida (the "City") for the year ending September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City as of and for the year ending September 30, 2023. We will also audit the separately issued financial statements of the governmental activities and each major fund, including the disclosures, which collectively comprise the basic financial statements, of the City of Jacksonville, Florida, Downtown Investment Authority, the Renew Arlington Community Redevelopment Agency, the Jacksonville International Airport Community Redevelopment Agency, and the KingSoutel Crossing Community Redevelopment Agency (collectively, the "CRAs") as of and for the year ending September 30, 2023. We will also audit the separately issued Schedule of Activity for the Landfill Closure Escrow Account (the "Landfill Escrow Schedule") of the City of Jacksonville, Florida for the year ended September 30, 2023, and the related notes. We will also audit the special-purpose financial statements of each major fund and the aggregate remaining fund information of the accounts maintained by ASM for the City of Jacksonville, Florida ("ASM") as of and for the year ended September 30, 2023, and the related notes to the special-purpose financial statements, which collectively comprise the special-purpose financial statements. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement 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, we 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 Management of the Finance and Administration Department of the City of Jacksonville, Florida ("Management") regarding the methods of preparing the information and comparing the information for consistency with Management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis (the City and CRAs).
- 2) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund and Major Special Revenue Funds and the related Notes to the Schedules (the City).

- 3) Budgetary Comparison Schedules and the related notes to the Schedules (the CRAs).
- 4) GASB-required supplementary pension and OPEB Schedules and the related notes to the Schedules (the City).

We have also been engaged to report on supplementary information other than RSI that accompanies the financial statements and schedules. We will subject the following supplementary information to the auditing procedures applied in our audits of the financial statements and schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements and schedules or to the financial statements and schedules themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements and schedules as a whole in a report combined with our auditors' reports on the financial statements and schedules.

- 1) Combining Individual Fund and Component Units Statements and Schedules (the City).
- 2) Combining Special-Purpose Statements of Individual Subfunds (ASM).
- 3) Supplementary Long-Term Bond and Debt information (the City).
- 4) Supplementary Self-Insurance information (the City).
- 5) General Fund sub fund information (the City).
- 6) Schedule of expenditures of federal and state awards and related notes to the Schedule (the City).
- 7) Schedules of Activity – Landfill Closure Escrow Account (the Landfill Escrow Schedule)

In connection with our audit of the basic financial statements of the City, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Transmittal Letter (the City).
- 2) Statistical Section (the City).

In addition to our audits we will also issue separate examination reports over compliance with certain sections of Florida Statutes as required by the rules of the Auditor General as detailed in the Other Services – Examinations section of this letter.

This proposal is based on the requirements of RFP P-08-20, "External Audit Services" which by reference becomes a part of this agreement and is binding. The RFP is attached as an Exhibit. The scope of this engagement is defined in Section 4 of the RFP. The scope includes complying with the requirements of 218.415, 365.172(10), 365.173(2)(d), 61.181, 29.008, 29.0085, 28.35 and 28.36, Florida Statutes, respectively.

The objectives of our audits 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 auditors' reports that include our opinions about whether the City's financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and

are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

Auditors' Responsibilities for the Audits of the Financial Statements and Single Audit

We will conduct our audits in accordance with GAAS (the City, the CRAs, the Landfill Escrow Schedule, and ASM); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (the City and the CRAs); the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and Chapter 10.550, Rules of the Auditor General of the State of Florida (the City), and will include tests of accounting records, a determination of major program(s) and project(s) in accordance with Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or 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 or on major projects. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

While our planning procedures have not concluded and additional significant risks may be identified, we have identified the following significant risks of material misstatement as part of our audit planning:

- Risk of improper revenue recognition due to fraud (the City, the CRAs, the Landfill Escrow Schedule, and ASM).
- Risk of management override of internal controls (the City, the CRAs, the Landfill Escrow Schedule, and ASM).
- Multiple complex information systems and modules (the City, the CRAs, the Landfill Escrow Schedule, and ASM).
- Monitoring of federal award and state assistance compliance for funds passed through to subrecipients (the City).
- Valuation of sophisticated investments reported in the City's pension plans (the City).

Our audits of financial statements and schedules does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government 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 our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our reports on internal control issued pursuant to *Government Auditing Standards* for the City and the CRAs.

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinions. However, during the audits, we will communicate to Management and those charged with governance internal control related matters that are

required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General of the State of Florida.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's and CRA'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 opinions on overall compliance, and we will not express such an opinion in our reports on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida require that we 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 awards and state assistance applicable to major federal programs and major state projects. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the *State Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major federal programs and major state projects. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. For state projects that are included in the State Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the State Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City's compliance with requirements applicable to each of its major federal programs and each of its major state projects in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida.

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the accounts maintained by ASM for the City of Jacksonville, Florida are free of material misstatement, we will perform tests of ASM's compliance with the terms, covenants, provisions, or conditions of Sections 7.3, 7.4, 9.1, 10.2, 10.3, 11.6, Exhibit A.II.M.2, and Exhibit A.II.M.5, inclusive, of the Facilities Management Contract between the City and ASM dated June 23, 2022 (the "Management Agreement"), as they relate to accounting matters. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our reports on compliance issued pursuant to the Management Agreement.

Other Services

We will also assist in the preparing the financial statements (including conversion entries in accordance with GASB 34, where applicable) and related notes, RSI, and Supplementary Information of ASM and the CRAs, in conformity with accounting principles generally accepted in the United States of America and Rules of the Auditor General of the State of Florida based on information provided by Management.

We will also assist in the preparing the Schedule of Activity for the Landfill Closure Escrow Account, related notes, and supplementary information in accordance with the provisions of Rule 67-701.630(5) of the Florida Administrative Code for the City (the "Landfill Escrow Schedule") based on information provided by Management.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined in this section "Other Services". We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management agrees to assume all management responsibilities for the financial statements and related notes of ASM and the CRAs and the Landfill Escrow Schedule, and any and all other nonaudit services we provide. Management will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes of ASM and the CRAs and the Landfill Escrow Schedule and that they have reviewed and approved the financial statements and related notes of ASM and the CRAs and the Landfill Escrow Schedule prior to their issuance and have accepted responsibility for them. Further, Management agrees to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Other Services – Examination Reports

We will examine the City of Jacksonville, Florida (the “City”), the City’s Downtown Investment Authority, the Renew Arlington Community Redevelopment Agency, the Jacksonville International Airport Community Redevelopment Agency, and the KingSoutel Crossing Community Redevelopment Agency (cumulatively, the “CRAs”) for compliance, in all material respects, with the specific requirements of the “Specified Statute Sections” defined herein, as noted, for the year ended September 30, 2023:

- Section 218.415, Florida Statutes (the City and CRAs);
- Sections 365.172(10) and 365.173(2)(d), Florida Statutes (the City);
- Section 61.181, Florida Statutes (the City); and
- Sections 28.35 and 28.36 (the City); and
- Sections 29.008 and 29.0085 (for the City’s [operating as Duval County, Florida] Statement of County Funded Court-Related Functions); and
- Sections 163.387(6) and (7), Florida Statutes (CRAs).

The objectives of our examinations are to (1) obtain reasonable assurance about whether the City and CRAs complied with the requirements of the Specified Statute Sections; and (2) to express opinions as required by the Specified Statute Sections, as to whether the City and CRAs complied, in all material respects, with the Specified Statute Sections.

Our examinations will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinions. We will issue written reports upon completion of our examinations. Our reports will be addressed to the City of Jacksonville, Florida, Members of the City Council or to the Duval County, Florida, County Commissioners, or to the governance of the CRAs as appropriate. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions. If our opinions are other than unmodified, we will discuss the reasons with Management and the Council Auditor’s Office in advance. If, for any reason, we are unable to complete the examinations or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examinations are properly planned and performed in accordance with the attestation standards.

We will plan and perform the examinations to obtain reasonable assurance about whether the City and CRAs are compliant with the Specified Statute Sections. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist.

However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that Management will provide us with the information required for our examinations and that they are responsible for the accuracy and completeness of that information. We may advise Management about appropriate criteria, but the responsibility for the subject matter remains with Management.

Management is responsible for ensuring the City and CRAs are compliant with the Specified Statute Sections. Management is responsible for, and agree to provide us with, a written assertion about whether the City and CRAs are in compliance with the Specified Statute Sections. Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, Management agrees to provide us with certain written representations in the form of separate representation letters.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that Management acknowledges and understand responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements and schedules that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards and state financial assistance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedules, schedule of expenditures of federal awards and state financial assistance, and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award and financial assistance agreements). Management'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.

Management is also responsible for making drafts of financial statements, schedules, schedule of expenditures of federal awards and state financial assistance, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements and schedules, 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 of the State of Florida; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from Management about the financial statements; schedule of expenditures of federal awards and state financial assistance; federal award programs and state financial assistance projects; compliance with laws, regulations, contracts, and grant agreements; the Landfill Escrow Schedule; and related matters.

Management's responsibilities include adjusting the financial statements and schedules to correct material misstatements and confirming to us in the management representation letters that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements and schedules of each opinion unit taken as a whole.

Management 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, Management is responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida, it is Management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal awards and state financial assistance; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare summary schedules of prior audit findings and separate corrective action plans. The summary schedules of prior audit findings should be available for our review prior to the dates of the audit reports.

Management 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 of the State of Florida. Management agrees to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards and state financial assistance. Management also agrees to include the audited financial statements of the City with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letter that (1) they are responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida; (2) they believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida; (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) they have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letters that (1) they are responsible for presentation of the supplementary information in accordance with GAAP; (2) they 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) they have

disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. Management is also responsible for providing Management's views on our current findings, conclusions, and recommendations, as well as their planned corrective actions for the report, and for the timing and format for providing that information.

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Florida, without reference to any conflict of laws rules or principles. Any action or proceeding arising out of or in any way relating to this agreement must be brought in a state court having jurisdiction in Duval County, Florida, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction within Duval County, Florida, including *forum non conveniens*.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to the City, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the City may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

The City, the CRAs, ASM and its officers, agents, and employees recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. The City consents to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to the City, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and the City to share data, engagement information,

knowledge, and deliverables in a protected environment. The City, the CRAs, ASM and its officers, agents, and employees agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools. While we may back up the City's files to facilitate our services, the City is solely responsible for the backup of its files and records; therefore, we recommend that the City also maintain its own backup files of these records. In the event the City suffers a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which the City has provided to us pursuant to this agreement, we shall not be responsible or obligated to provide the City a copy of any such file or record which we may retain in our possession.

Engagement Administration, Fees, and Other

We understand that Management's employees will prepare all cash, accounts receivable, or other confirmations and/or schedules we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is Management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with Management the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide electronic copies of our reports to the City; however, Management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carr, Riggs, and Ingram, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Auditor General of the State of Florida or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify Management of any such request. If requested, access to such audit documentation will be provided under the supervision of Carr, Riggs, and Ingram, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Auditor General of the State of Florida. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

April Shuping is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We understand that the City has designated the Council Auditor's Office to oversee the engagement for the City. The engagement partner will keep both the Council Auditor's Office and Management informed of the engagement status throughout the term of the engagement.

This is a fixed price contract. Our gross fee for these services, including out-of-pocket costs will be \$368,500 for the fiscal year ending September 30, 2023 engagement. Fees for any extension of the contract will be negotiated at that time.

Our invoices for these fees will be rendered at August 1st (30% of the total contract price), December 1st (30%), March 1st (30%), and on or after the issuance of all deliverables identified herein (10%) and are

payable on presentation in accordance with the provisions of Chapter 218, Part VII (Florida Prompt Payment Act), Florida Statutes. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fees are based on anticipated cooperation from Management's personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep the Council Auditor's Office informed of any problems or situations we encounter and will discuss it with the Council Auditor's Office to arrive at a new fee estimate before we incur the additional costs, and our fees will be adjusted accordingly.

Reporting

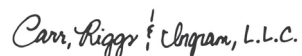
We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary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

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

CRI and the City understand that neither party will make job offers to employees of CRI or the Council Auditor's Office during the term of this engagement without first obtaining approval from the other party.

We appreciate the opportunity to be of service to the City of Jacksonville, Florida and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Very truly yours,



Carr, Riggs, and Ingram, LLC

RESPONSE:

This letter correctly sets forth the understanding of the City of Jacksonville, Florida.

Governance signature: _____

Title: _____

Date: _____

Request for Proposals

External Audit Services *January, 2020*



ONE CITY. ONE JACKSONVILLE.

**CITY OF JACKSONVILLE
Procurement Division
Ed Ball Building
214 North Hogan Street, Suite 800 (8th Floor)
Jacksonville, Florida 32202
Phone: (904) 255-8800
Fax: (904) 255-8837**

REQUEST FOR PROPOSAL

External Audit Services
P-08-20
For
City of Jacksonville, Florida

Section 1
Specific Information Regarding this RFP

1.1 Introduction

The City of Jacksonville (“**Buyer**”) intends to hire an individual or firm (“**Consultant and or Contractor**”) to provide the professional services described in Section 1.2 of this Request for Proposal (“**RFP**”). Persons interested in submitting a response to this RFP (a “**Proposal**”) should carefully review this RFP for instructions on how to respond and for the applicable contractual terms. This RFP is divided into the following sections:

Section 1	Specific Information Regarding This RFP
Section 2	General Instructions
Section 3	General Terms and Conditions of Agreement
Section 4	Description of Services (if referenced in Section 1.2 below)
Attachment A	Response Format
Attachment B	Evaluation Matrix
Attachment C	Equal Business Opportunity Program Requirements JSEB Form 1 - Schedule of JSEB Supplier/Consultant/Subcontractor
Attachment D	(Page Left Intentionally Blank)
Attachment E	Year End Closeout Plan
Attachment F	Indemnification
Attachment G	Insurance
Form 1 -	Price Sheet
Form 2 -	Conflict of Interest Certificate
Form 3 -	Frequently Asked Questions - Exhibit A - Accounting 2019 Year-End Closing Dates Exhibit B - 2019 Year-End Client Assistance Listing Exhibit C - Schedule of Continuation Grants/Programs Exhibit D - Summary of Audit Adjustments
Form 4 -	Insurance Agent Acknowledgement

In the event of conflicting provisions, the following sections of this RFP will have priority in the order listed: Section 1, Section 4, Section 2, Section 3, the Attachments, and the Forms.

1.2 Scope of Services.

The services sought under this RFP are generally described as follows: The City of Jacksonville (COJ), specifically the Jacksonville City Council, is soliciting proposals from “Certified Public Accounting Firms” interested in providing an annual audit for the fiscal year ending September 30, 2020, 2021, and 2022 with provisions for renegotiation and extensions of the contract for two additional years along with rendering certain opinions and reports required. All audits are to be performed in accordance with applicable Accounting and Auditing Standards.

Please see Section 4 for a full description of the services and deliverables required under this RFP.

1.3 Term of Agreement.

The initial term of agreement will commence upon execution of the Engagement Letter and will continue until the completion of the annual audits for fiscal years ending September 30, 2020, 2021 and 2022. Buyer will have the option to renew such agreement for up to two (2) additional one year renewal options upon satisfactory performance by the firm. Satisfactory performance for each of the renewal option years will be determined through an evaluation performed by the Auditor Selection Committee (or similar committee) intended to make an informed recommendation to City Council of the effectiveness of the external auditor. The contract is subject to early termination as set forth elsewhere in this RFP. It is desirable for the firm to begin work July 1st for the annual audit each year and end February 28th or upon report issuance.

1.4 Minimum Requirements for Contractors.

Consultant/Firm must satisfy the following mandatory minimum requirements in order to have their Responses evaluated. By submitting, a Consultant warrants and represents that it satisfies these requirements. Failure to meet these requirements will result in the Response not being evaluated and being rejected as non-responsive:

1. The firm shall provide current proof of all business licenses required by local, state, and federal law as applicable.
2. The firm represents via written affirmation that it is an independent contractor and not an employee of COJ, nor are any of the firm's employees performing services in furtherance of this Contract to be considered employees of COJ.
3. Pursuant to Ordinance Code Section 102.116, audit services shall be provided by a certified public accounting firm, duly licensed under Florida Statutes Chapter 473 and qualified to conduct audits in accordance with governmental auditing standards as adopted by the Florida Board of Accountancy.
4. The firm shall provide its two most recent external quality control review reports.

1.5 Equal Business Opportunity Program

It is an official policy of the City of Jacksonville to encourage the maximum participation of Jacksonville Small and Emerging Businesses (JSEBs) in its contract awards based upon availability. To participate as a JSEB on Buyer projects, a company must be certified as a JSEB with the City's Equal Business Opportunity Office.

This RFP and the resulting Contract are subject to requirements of the "Encouragement Plan," which is fully described on Attachment C to this RFP.

Consultants may contact Buyer's Equal Business Opportunity Office at 904-255-8840 or find the JSEB directory at the City's website at www.jseb.coj.net

1.6 Documents Available for Inspection (if applicable)

During preparation of a response to this RFP, the following material is available for review by Contractors:

The websites included below will allow you to view the most recent Comprehensive Annual Financial Report and Single Audit Report for 2018.

<http://www.coj.net/departments/finance/accounting/comprehensive-annual-financial-reports.aspx>

<http://www.coj.net/departments/finance/accounting/single-audit-reports.aspx>

Arrangements for inspection should be made with the Contact Person identified in Section 1.12. Copies of documents will be furnished to the extent permitted by law.

1.7 Federal Funds.

Federal funds **will not** be used as part of this solicitation.

1.8 Pre-/Proposal Meeting.

There **is not** a pre-/proposal meeting scheduled for this RFP.

1.9 Response Due Date.

The deadline for submitting responses to this RFP is Wednesday January 29, 2020 at 2:00 p.m. ET. Please see Sections 2.3 and 2.4 for more details.

1.10 Response Delivery Location.

Responses must be delivered to the following location:

City of Jacksonville
Procurement Division
Attn: Professional Services Specialist
214 N. Hogan Street, Room 105
Jacksonville, Florida 32202

1.11 Response Opening.

All Responses received shall be publicly announced and recorded at 2:00 PM on the Response Due Date at the Response Delivery Location (see Sections 1.9 and 1.10 above).

1.12 Contact Person.

Buyer's Contact Person for this RFP is:

Alex Baker
Professional Services Specialist
abaker@coj.net

Please refer to Section 2.9 for further information on who may and may not be contacted regarding this RFP.

1.13 Questions and Requests for Amendments. Any questions, requests for information or requests for amendments to this RFP must be submitted in accordance with Section 2.2 of this RFP. Any questions regarding the RFP shall be submitted via email only to Alex Baker at abaker@coj.net by January 13, 2020, no later than 2:00 p.m. The answers to the questions received will be placed on the internet in the form of an addendum shortly thereafter.

1.14 Special Instructions: N/A

1.15 Special Contract Terms: The following special contract terms shall apply to this RFP and shall supersede any conflicting provisions in Section 3 (General Terms and Conditions of Agreement): This will be a professional service contract based on qualifications applicable to the scope and nature of the services to be performed as is required by Section 5.11 of the City of Jacksonville Charter and is pursuant to Jacksonville Ordinance Code Chapter 102 and in compliance with Section 218.39, Florida Statutes.

Section 2
General Instructions
(RFP for Non-Design Professional Services)

Contents

- 2.1 Application of Chapter 126 and Other Laws
- 2.2 Questions and Requests for Amendment to RFP
- 2.3 Format/Content of Responses
- 2.4. Submission of Responses
- 2.5 Evaluation of Responses
- 2.6 Negotiation and Award of Contract
- 2.7 Terms of Agreement
- 2.8 Public Meetings and Special Accommodations
- 2.9 Ex-Parte Communication.
- 2.10 Cost of Developing RFP Response
- 2.11 Response Ownership.
- 2.12 Public Records Law; Process for Protecting Trade Secrets and Other Information
- 2.13 Multiple Responses from Same Consultant; No Collusion.
- 2.14 Conflict of Interest.
- 2.15 Convicted Vendor List
- 2.16 Discriminatory Vendor List
- 2.17 Contractor Representations
- 2.18 Protests

2.1 **Application of Chapter 126 and Other Laws.** The selection of and contracting with a Contractor under the RFP will be in accordance with Section 218.391 of the Florida Statutes and Section 102.116 of the Jacksonville Ordinance Code. Other provisions of federal, state, county and local laws, and administrative procedures, policies or rules may apply to the RFP and any claims or disputes arising hereunder. Lack of knowledge of the law or administrative procedures, policies, or rules by any Contractor shall not constitute a cognizable defense against their effect.

2.2 **Questions and Requests for Amendment to RFP.** If a Consultant (i) has questions about the RFP, (ii) finds discrepancies, omissions or ambiguities in the RFP, or (iii) believes any term or condition of the RFP is unreasonable, Consultant should request an amendment to the RFP. The request should reference the RFP section at issue and include any specific language that Contractor recommends using.

All requests for amendment must be submitted to the Contact Person in writing (via e-mail) and, unless otherwise specified in section 1.13 of the RFP, be received by the Contact Person at least **ten (10) calendar days** before the Response Due Date. Questions and requests for amendments directed to the Contact Person or to any other Buyer personnel shall not constitute a formal protest of the RFP. Failure to request an interpretation or change will be considered evidence that Contractor understands and agrees to the provisions of the RFP.

The posting of a written amendment is the only official method by which interpretations, clarifications, changes or additional information will be given by Buyer prior to the opening of Responses. Any other interpretation, clarification, change or information will have no legal effect.

Buyer reserves the right to amend, cancel or reissue the RFP at its discretion. This includes the right to change the Response Due Date and the Contract award date. Notice of all amendments and cancellations will be posted on Buyer's website (please contact the Contact Person if you are uncertain of the website address or if you experience problems accessing it). Contractor is responsible for monitoring this website for new or changing information.

2.3 Format/Content of Responses.

- A. If a Response Format is specified in the RFP, Consultants should follow that format.
- B. Responses should be prepared simply and economically, providing a straightforward, concise description of Consultant's ability to provide services sought by the RFP. Unnecessary brochures, artwork, expensive paper, and presentation aids are discouraged. Bindings and covers will be at Consultant's discretion.
- C. When responding to specific questions, please reprint each question in its entirety before the response.
- D. Responses shall be in ink or typewritten. All corrections must be initialed.
- E. Response shall be limited to a page size of 8½" x 11". Font size less than 11-points is discouraged. The Response shall be indexed and all pages sequentially numbered.
- F. **Except as may be specifically requested in the Response Format, Contractor may not impose any additional terms or conditions to any aspect of the RFP.** Buyer objects to and shall not be required to consider any additional terms or conditions submitted by Contractor, including any appearing in the Response. In submitting a Response, Contractor agrees that any additional terms or conditions shall have no force or effect. Any failure to comply with the terms and conditions of the RFP, including those specifying information that must be submitted with a Response, may result in rejection of the Response. **If Contractor desires a change or clarification to the terms or conditions of the RFP, Contractor must follow the process set forth in Section 2.2 ("Questions and Requests for Amendments to RFP").**
- G. Unless otherwise requested by Buyer, Contractors should make only one proposal for each RFP item. Multiple offerings, alternates (unless any are specifically requested by Buyer) and/or stipulations may be cause for rejection of a Response.
- H. Price offerings shall be **inclusive of ALL costs** (including but not limited to administrative cost for submission of all required paperwork on Buyer's behalf and any other costs) and will be the only compensation given to Contractor for the required services herein.
- I. All prices submitted under the RFP shall be indelible. The use of correction fluid or erasures to correct line item bid prices and/or quantities are not acceptable. Corrections must be by lineout of the incorrect figures, writing in of correct figures, and initialing of the corrections by the originator. Correction fluid or erasure corrected bids will be considered non-responsive for the corrected item(s) only, and may render the entire Response as nonresponsive.
- J. Failure to sign any form requiring a signature may be grounds for rejecting a Response.

2.4 Submission of Responses.

- A. The location and deadline for submitting Responses is set forth in Section 1 of the RFP. Contractors are fully responsible for meeting these requirements. Reliance upon mail or public carrier is at Contractor's risk. **Late bids will not be considered.**

- B. Contractor shall submit:
- 1) One (1) original signed version of its Response clearly marked as "ORIGINAL." The Response must be signed by an officer or employee having authority to legally bind Consultant.
 - 2) Six (6) hard copies of the entire Response.
 - 3) Six (6) scanned copies (in .pdf format) of entire Response, each on a separate CD-ROM/USB Flash drive. Large files may be scanned as several separate PDF files.
 - 4) One (1) REDACTED scanned copy of the Response (if necessary pursuant to Section 2.12). This copy should be marked "Confidential - Trade Secret" or something comparable to alert the reader of Consultant's claim of a public records exemption.

All copies are to be placed in a sealed package. The outside must be marked with (i) the RFP title and number, and (ii) Contractor's name, address, contact person, and telephone number.

It is the sole responsibility of each Contractor to assure all copies are EXACT duplicates of the original Response. Photocopies, USB Flash drive, or CD copies will be used for the purpose of evaluating the Responses. Any information contained in the original Response which has not been transferred to the CDs, USB Flash drive, or photocopies will NOT be considered. The original document will be used solely for official record keeping and auditing purposes.

2.5 Evaluation of Responses.

- A. Buyer will determine the qualifications, interest and availability of Contractors by reviewing all Responses and, when deemed necessary in the sole discretion of Buyer, by conducting formal interviews of selected Contractors that are determined to be the best qualified based upon evaluation of the Responses.
- B. The determination of which Contractors are "best qualified" will be based upon the criteria set forth in the RFP.
- C. Before making an award, Buyer reserves the right to seek clarifications, revisions, and information it deems necessary for the proper evaluation of Responses. Failure to provide any requested clarifications, revisions or information may result in rejection of the Response.
- D. Buyer reserves the right to accept or reject any and all Responses, or separable portions thereof, and to waive any minor irregularity, technicality, or omission if Buyer determines that doing so will serve Buyer's best interests. Buyer may reject any Response not submitted in the manner specified by the RFP.

2.6 Negotiation and Award of Contract.

- A. The process for contract negotiation and award is set forth in Jacksonville Ordinance Code Sections 102.115 and 102.116. Generally, Buyer will negotiate first with the highest ranked Contractor. If an agreement cannot be reached with the highest ranked Contractor, Buyer reserves the right to negotiate and recommend award to the next highest ranked Contractor or subsequent Contractor(s) until an agreement is reached.
- B. Buyer may make an award within sixty (60) days after the date of the Responses are due, during which period the Responses shall remain firm and shall not be withdrawn. Any Response that expresses a shorter duration may, in Buyer's sole discretion, be

accepted or rejected. If award is not made within sixty (60) days, the Response shall remain firm until either the Contract is awarded or Buyer receives from Contractor written notice that the Response is withdrawn. [Note: Withdrawal of a Response may be requested within 72 hours (excluding State holidays, Saturdays and Sundays) after the date and time Responses are due. Buyer will not accept an amended Response after the date and time Responses are due.]

- C. Except as may otherwise be expressly set forth in the RFP, Buyer intends to award one contract, but reserves the right to enter into a contract with multiple Contractors or to reject all Responses.
- D. Based on the evaluation and negotiation results, Buyer shall electronically post a notice of intended award at Buyer's website. Please contact the Contact Person if you are uncertain of Buyer's website address or if you experience problems accessing it. Any person who is adversely affected by the decision shall file with Buyer a notice of protest in accordance with the Protest provisions of the RFP. Buyer does not intend to provide tabulations or notices of award by telephone.

2.7 Terms of Agreement. After award to the successful Contractor, Buyer and Contractor will promptly enter into a written agreement (the "Engagement Letter") incorporating the terms of the RFP, the successful Response, and other terms and conditions as may be agreed to between the parties. To the extent the Response contains exceptions to or modifications of the RFP, such exceptions or modifications are stricken unless Buyer affirmatively accepts the exceptions or modifications in the Engagement Letter. Buyer will not be obligated to pay Contractor for the RFP services until the Engagement Letter is signed by both parties. Buyer retains the right to reject all bids and/or amend its notice of award at any time prior to the full execution of the Engagement Letter.

If the successful Contractor fails to perform the Services as agreed, Buyer reserves the right to (i) issue a new solicitation for the Services; (ii) reopen the RFP for the purpose of negotiating and awarding a second contract to another Contractor in accordance with the criteria and processes set forth herein; and/or (iii) take such other actions permitted by law.

2.8 Public Meetings and Special Accommodations. Any meetings of the RFP evaluation committee (i.e., the Auditor Selection Committee), shall be noticed on Buyer's website and shall comply with Florida's Open Meetings Laws. Please contact the Contact Person if you are uncertain of Buyer's website address or if you experience problems accessing it. Persons requiring a special accommodation because of a disability should contact the Contact Person identified in Section 1 at least forty-eight (48) hours prior to the meeting.

2.9 Ex-Parte Communications. Communications regarding the RFP by a potential vendor, service provider, bidder, lobbyist or consultant to city employees, staff, or hired consultants are prohibited. This prohibition includes communications with the Buyer's Office of General Counsel unless the Contact Person has authorized those communications in advance. Violations may result in the rejection/disqualification of a Response.

These prohibitions on ex-parte communications do not apply to the following:

- communications regarding the RFP to the Chief of the Procurement Division or the Contact Person, provided the communication is limited strictly to matters of process or procedure already contained in the RFP.
- communications with the city employee responsible for administering the Jacksonville Small Emerging Business Program, provided the communication is limited strictly to matters of programmatic process or procedures.

- communications regarding the RFP to the Office of Council Auditor or the Contract Manager provided the communication is limited strictly to matters of process or procedure already contained in the RFP.
- communications with the Office of Inspector General and his/her staff regarding any perceived inefficiency, misconduct or abuse by city employees.
- communications at any pre-bid conferences.
- presentations before publicly noticed committee meetings.
- contract negotiations during any duly noticed public meeting.
- any duly noticed site visits to determine competency of bidders during the period between bid opening and issuance of the Chief of Procurement Division's written recommendation.
- communications that are necessary for, and solely related to, the ordinary course of business concerning Buyer's existing contract(s) for the materials or services addressed in the RFP.

The period for these prohibitions commences upon the advertisement of the RFP and terminates after the Auditor Selection Committee issues a written recommendation to the City Council. If City Council refers the Auditor Selection Committee's recommendation back for further review, the prohibitions shall be reinstated until such time as the Auditor Selection Committee issues a subsequent recommendation.

2.10 Cost of Developing RFP Response. All costs related to the preparation of Responses and any related activities are the sole responsibility of Contractor. Buyer assumes no liability for any costs incurred by Contractors throughout the entire selection process.

2.11 Response Ownership. All Responses, including attachments, supplementary materials, addenda, etc., shall become property of Buyer and shall not be returned to Contractor. Buyer will have the right to use any and all ideas or adaptation of ideas presented in any Response. Acceptance or rejection of a Response shall not affect this right.

2.12 Public Records Law; Process For Protecting Trade Secrets and Other Information. Article 1, Section 24, Florida Constitution, guarantees every person access to all public records, and Section 119.011, Florida Statutes, provides a broad definition of public records. As such, all responses to the RFP are public records unless exempt by law. If Contractor considers any portion of its Response to be exempt from disclosure under Florida law, Contractor must provide Buyer with a separate redacted copy of the Response and briefly describe in writing the grounds for claiming exemption from the public records law, including the specific statutory citation. Contractor shall be responsible for defending its determination that the redacted portions of its Response are confidential, trade secret or otherwise not subject to disclosure. Further, Contractor shall protect, defend, and indemnify Buyer for any and all claims arising from or relating to Contractor's determination that the redacted portions of its Response are confidential, trade secret or otherwise not subject to disclosure. If Contractor fails to submit a Redacted Copy with its Response in accordance with Section 2.4 above, Buyer is authorized to produce the entire Response in answer to a public records request.

In accordance with Section 119.0701, Florida Statutes, the Contractor shall:

- (a) Keep and maintain public records required by City to perform the services; and
- (b) Upon request from City's custodian of public records, provide City with a copy of the requested records or allow records to be inspected or copied within a reasonable time at a

cost that does not exceed the cost provided for in Chapter 119, Florida Statutes, or as otherwise provided by law; and

- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Contract term and following completion of this Contract if Contractor does not transfer the records to City; and
- (d) Upon completion of this Contract, transfer to City at no cost all public records in possession of Contractor or keep and maintain public records required by City to perform the service. If Contractor transfers all public records to City upon completion of this Contract, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of this Contract, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to City upon request from City's custodian of public records in a format that is compatible with City's information technology systems.

The above requirements apply to a "Contractor" as defined in Section, 119.0701, Florida Statutes.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CITY'S CUSTODIAN OF PUBLIC RECORDS AT (904) 630-2489; PRR@COJ.NET; CITY OF JACKSONVILLE, PUBLIC RECORDS REQUEST, 214 N. HOGAN STREET, SUITE 1180, JACKSONVILLE, FLORIDA 32202.

- 2.13 **Multiple Responses from Same Contractor; No Collusion.** More than one Response from an individual, firm, partnership, corporation or association under the same or different names is not permitted. Reasonable grounds for believing that a Contractor is involved in more than one Response for the same work will be cause for rejection of all Responses in which such Contractor is believed to be involved. Any or all Responses will be rejected if there is reason to believe that collusion exists between Contractors. Responses in which the prices obviously are unbalanced will be grounds for rejection.
- 2.14 **Conflict of Interest.** Section 126.110 of the Jacksonville Ordinance Code requires that a public official who has a financial interest in a bid or contract make a disclosure at the time that the bid or contract is submitted or at the time that the public official acquires a financial interest in the bid or contract, including but not limited to the public official's name, public office or position held, bid or proposal number, and the position or relationship of the public official with the bidder or Contractor. The parties will follow the provisions of Section 126.110, Jacksonville *Ordinance Code*, with respect to required disclosures by public officials who have or acquire a financial interest in a bid or contract with Buyer, to the extent the parties are aware of the same. All Contractors must submit the Conflict of Interest Certificate attached to the RFP (Form 2).
- 2.15 **Convicted Vendor List.** A person or affiliate placed on the State of Florida convicted vendor list pursuant to Section 287.133, Florida Statutes; following a conviction for a public entity crime may not do any of the following for a period of 36 months from the date of being placed on the convicted vendor list:

- submit a bid on a contract to provide any goods or services to a public entity;
- submit a bid on a contract with a public entity for the construction or repair of a public building or public work;
- submit bids on leases of real property to a public entity;
- be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and
- transact business with any public entity in excess of the Category Two threshold amount provided in Section 287.017, Florida Statutes.

2.16 Discriminatory Vendor List. An entity or affiliate placed on the State of Florida discriminatory vendor list pursuant to Section 287.134, Florida Statutes, may not:

- submit a bid on a contract to provide any goods or services to a public entity;
- submit a bid on a contract with a public entity for the construction or repair of a public building or public work;
- submit bids on leases of real property to a public entity;
- be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with any public entity; or
- transact business with any public entity.

2.17 Contractor Representations. In submitting a Response, Contractor understands, represents, and acknowledges the following (if Contractor cannot so certify to any of following, Contractor shall submit with its Response a written explanation of why it cannot do so).

- Contractor currently has no delinquent obligations to the City of Jacksonville or any of its independent agencies.
- The Response is submitted in good faith and without any prior or future consultation or agreement with any other respondent or potential respondent;
- To the best of the knowledge of the person signing the Response, neither the Contractor, its affiliates, subsidiaries, owners, partners, principals or officers:
 - is currently under investigation by any governmental authority for conspiracy or collusion with respect to bidding on any public contract;
 - is currently under suspension or debarment by any governmental authority in the United States;
 - has within the preceding three years been convicted of or had a civil judgment rendered against it, or is presently indicted for or otherwise criminally or civilly charged, in connection with (i) obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; (ii) violation of federal or state antitrust statutes; or (iii) commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; or
 - has within the preceding three-year period had one or more federal, state, or local government contracts terminated for cause or default.
- Pursuant to Section 287.135(2), *Florida Statutes*, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with an agency or local government entity for goods or services of:

- (1) Any amount if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, Contractor is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, *Florida Statutes*, or is engaged in a boycott of Israel; or
 - (2) One million dollars or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, Contractor:
 - i. Is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created pursuant to Section 215.473, *Florida Statutes*; or
 - ii. Is engaged in business operations in Cuba or Syria.
- Pursuant to Section 287.135(3)(a)4, *Florida Statutes*, City may terminate this Contract at City's option if this Contract is for goods or services in an amount of one million dollars or more and Contractor:
 - (1) Is found to have submitted a false certification under Section 287.135(5), *Florida Statutes*;
 - (2) Has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created pursuant to Section 215.473, *Florida Statutes*;
 - (3) Is engaged in business operations in Cuba or Syria.
 - Pursuant to Section 287.135(3)(b), *Florida Statutes*, City may terminate this Contract at City's option if this Contract is for goods and services of any amount and Contractor:
 - (1) Is found to have been placed on the Scrutinized Companies that Boycott Israel List; or
 - (2) Is engaged in a boycott of Israel.
 - All representations made by Contractor to Buyer in connection with the RFP have been made after a diligent inquiry of its employees and agents responsible for preparing, approving, or submitting the Response.
 - Contractor shall indemnify, defend, and hold harmless Buyer and its employees against any cost, damage, or expense which may be incurred or be caused by any error in the Response.
 - All information provided by, and representations made by, Contractor are material and important and may be relied upon by Buyer in awarding the Contract.

2.18 Protests. Any protest concerning the RFP shall be made in accordance with the Procurement Protest Procedures established pursuant to Section 126.106(e) of the Jacksonville Ordinance Code. A full copy of the procedures is available on Buyer's website and can also be obtained by contacting Buyer's Contact Person. Please contact the Contact Person if you are uncertain of Buyer's website address or if you experience problems accessing it. Questions and requests made to the Contact Person shall not constitute formal Notice of Protest.

The Procurement Protest Procedures include the following provisions:

- a Protest shall have 10 business days after the posting of a solicitation or 48 hours after the posted date and time of a pre-bid or pre-proposal conference, whichever is earlier, or 48 hours after the posting of an amendment, in which to file a written Notice of Protest in order to timely challenge the requirements, terms and/or conditions contained in bid or proposal documents, including without limitation any provisions governing or establishing: (i) the basis for making the award in question; (ii) evaluation criteria; (iii) equipment, product, or material specifications; (iv) proposed project schedules; (v) statements regarding participation goals or other equal opportunity measures; or (vi) other general solicitation or project requirements.

- a Protestant shall have 48 hours after either the posting or written notification of a decision or intended decision, whichever is earlier, in which to file a written Notice of Protest in order to timely challenge or seek relief from a recommended conclusion to any bid or proposal solicitation process, including without limitation: (i) a recommendation to reject a bid or proposal; (ii) a contract award; or (iii) the short-listing of bidders or proposers.
- A written Notice of Protest shall: (i) be addressed to the Chief [of Jacksonville's Procurement Division]; (ii) identify the solicitation, decision, or recommended award in question by number and title or any other language sufficient to enable the Chief to identify the same; (iii) state the timeliness of the protest; (iv) state Protestant's legal standing to protest; and (v) clearly state with particularity the issue(s), material fact(s) and legal authority upon which the protest is based.
- At the time of filing a timely Notice of Protest, a Protestant may request an extension of three (3) business days after the date its Notice of Protest is timely received, in which to provide supplemental protest documentation. Failure to do so or to timely submit the supplemental protest documentation shall constitute a waiver of any right to same.
- The timely filing of a Notice of Protest shall be accomplished when said notice is actually received by the Procurement Division within the applicable time limitation or period contained herein. Filing a notice may be accomplished by manual transfer via hand-delivery or mail to the Chief of Procurement Division at 214 North Hogan Street, Suite 800, Jacksonville, Florida 32202, or by electronic transfer via facsimile to (904) 255-8837. The responsibility and burden of proof that its Notice of Protest has been timely and properly received shall rest with the Protestant, regardless as to the method of delivery employed.

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Section 3
General Terms and Conditions of Agreement

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3.1. Provision of Services. Contractor shall provide Buyer with all of the services and deliverables described in the RFP, the Response and the resulting Contract (collectively, the "Services"). If any services, functions or responsibilities are not specifically described in the RFP, the Response or the resulting Contract but are necessary for the proper performance and provision of the Services, they shall be deemed to be implied by and included within the scope of the Services to the same extent and in the same manner as if specifically described herein.

- (a) A mandatory post award conference will be scheduled after the Contract is awarded, when the firm will furnish certificates of insurance, copies of licenses, permits and other items required by COJ.
- (b) The firm is responsible for any federal or state taxes applicable to this Contract and for complying with the requirements of all federal and state laws about income tax withholding, unemployment insurance and other insurance applicable and necessary for its employees. Employees of the firm will not be eligible for any Federal Social Security, State Worker's Compensation or unemployment insurance under this Contract except as employees of the firm.
- (c) The firm will designate in writing a qualified person(s) to act as its representative. The firm's representative(s) will have authority to act for the firm in all matters covered by this Contract. The firm's representative(s) will be authorized to meet with COJ representatives during the working hours of COJ.
- (d) All personnel employed by the firm will be competent, trustworthy and properly trained. The firm and its employees will be required to comply with all the applicable regulations of COJ. COJ will require the firm to remove from COJ property all employees deemed careless, incompetent, or otherwise objectionable and/or detrimental to COJ interests.
- (e) The firm is expected to maintain a professional demeanor at all times.

3.2. Relationship of the Parties. In performance of the Services, Contractor shall be acting in the capacity of an independent contractor and not as an agent, employee, partner, joint venture or associate of Buyer. Contractor shall be solely responsible for the labor, supplies, materials, means, methods, techniques, sequences and procedures utilized to perform the Services in accordance with the Contract.

3.3. Buyer's Right to Make Changes. Buyer may unilaterally require, by written order, changes altering, adding to, or deducting from the Services ("Changes"), provided that such Changes are within the general scope of the Contract. Buyer will make an equitable adjustment in the Contract price or delivery date if the Change materially affects the cost or time of performance. Such equitable adjustments require the written consent of Contractor, which shall not be unreasonably withheld. The Parties will cooperate with each other in good faith in discussing the scope and nature of the Change, the availability of Contractor personnel, the expertise and resources to provide such Change, and the time period in which such Change will be implemented.

3.4. Service Warranties. Contractor warrants that the Services shall be performed and delivered in a professional, first-class manner in accordance with the Contract and the standards prevailing in the industry. Contractor shall also undertake the following actions without additional consideration during the term of the Contract and for one year thereafter: (i) promptly making necessary revisions or corrections to resolve any errors and omissions on the part of Contractor; and (ii) conferring with Buyer for the purpose of interpreting any of the Services or information furnished. Acceptance of the Services by Buyer shall not relieve Contractor of these responsibilities. The warranties and covenants in this paragraph will extend to all subcontractors as well.

The foregoing warranties and covenants shall not apply (i) with respect to any portions of the Service that have been produced by anyone other than Contractor or its subcontractors; (ii) to any modifications made by anyone other than Contractor or its subcontractors or without Contractor's specific prior written consent; or (iii) to any use of the Service in a manner or for any purpose other than those contemplated in the Contract. **EXCEPT AS EXPRESSLY STATED IN THE CONTRACT, THERE ARE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION**

ANY IMPLIED WARRANTIES REGARDING MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. CONTRACTOR'S WARRANTIES EXTEND SOLELY TO BUYER.

3.5. Buyer Will Assist Contractor. At Contractor's request, Buyer will provide reasonable assistance and cooperation to Contractor, including the supply of any data and information necessary for Contractor to provide the Services. Buyer will also designate a Contract Manager who will, on behalf of Buyer, work with Contractor and administer the Contract in accordance with its terms.

- (a) COJ will provide a list of personnel, with phone numbers, who are designated as COJ Contacts. The list will be updated as necessary.
- (b) COJ will promptly notify the firm or his designated representative of any problems encountered during the Contract term and will arrange for a meeting to resolve issues.
- (c) Accounting Division and Clerical Assistance - Accounting Division staff and responsible 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 COJ.
- (d) Information Technology (IT) Assistance - IT personnel will be available to provide technical explanations.
- (e) Statements and Schedules to be prepared by the staff of COJ - The staff of COJ will prepare draft statements and schedules for the auditor by the dates agreed to at the post award conference.
- (f) Work area, telephones, photocopying and facsimile machines - COJ will provide the auditor with reasonable workspace. The auditor will also be provided with access to telephone, photocopying and facsimile machines.

The Contract Manager for this project will be Heather Reber, Principal Auditor, 117 West Duval Street Suite 200, Jacksonville, FL 32202, 904-255-5500.

3.6. Location Requirements for Services. Unless otherwise stated in the RFP or the Response, the majority of the Services shall be performed within Duval County, Florida and no Services will be performed outside of the United States. These restrictions may be modified in writing if Buyer determines, in its sole discretion, that the restrictions impose an undue burden on Contractor's ability to perform the Services as contemplated in the Contract.

3.7. Use of Subcontractors; Flow-Down Provisions. Except to the extent the use of subcontractors is disclosed in the Response or consented to in writing by Buyer, Contractor shall not be allowed to subcontract or assign any of its duties and obligations hereunder. In all cases, Contractor will be responsible for the acts or omissions of its subcontractors. Contractor will ensure that all relevant contractual obligations will flow down to the subcontractors and will be incorporated into the subcontracts (including the obligations relating to insurance, indemnification, delays, intellectual property rights, public records, non-discrimination, audits, security, location of services, termination, transition assistance, warranties, and the manner in which the Services are to be performed).

3.8. Meetings and Reports. Contractor must attend all meetings and public hearings relative to the Services where its presence is determined to be necessary and requested by Buyer and Contractor can reasonably schedule its appearance. The Partner-in-Charge of the audit and the audit manager assigned to the engagement shall attend up to seven (7) public meetings for the COJ, respectively, at no additional charge for discussion of the independent certified public accountant's reports in connection

with the audits. Public meetings can include the following list, but are not limited to the following list, and where topics may be added or changed: Annual Audit Plan, Preliminary Audit Work Update, Audit Progress Update, pre Issuance of Audit Report, and pre Issuance of Single Audit Report. Contractor shall provide other periodic reports regarding the Services as Buyer reasonably requests.

3.9. Ownership of Works.

(a) As used in Sections 3.9 and 3.10, the term "Work" shall mean each deliverable, drawing, design, specification, rendering, notebook, tracing, photograph, reference book, equipment, expendable equipment and material, negative, report, finding, recommendation, data and memorandum of every description, shared with or delivered to Buyer pursuant to the Contract.

(b) With the exception of Contractor's pre-existing intellectual capital and third-party intellectual capital as described in Section 3.10 below, Buyer shall own all right, title and interest, including ownership of copyright (limited to the extent permitted by the terms of any governing licenses), in and to each Work including, but not limited to, software, source code, reports, deliverable, or work product developed by Contractor specifically for Buyer in connection with the Contract, and derivative works relating to the foregoing. The use of these Works in any manner by Buyer shall not support any claim by Contractor for additional compensation.

(c) Each Work, and any portion thereof, shall be a "work made for hire" for Buyer pursuant to federal copyright laws. Any software, report, deliverable, or work product as used in connection with the Work, but previously developed by Contractor specifically for other customers of Contractor or for the purpose of providing substantially similar services to other Contractor customers, generally shall not be considered "work made for hire", so long as the foregoing are not first conceived or reduced to practice as part of the Work. To the extent any of the Works are not deemed works made for hire by operation of law, Contractor hereby irrevocably assigns, transfers, and conveys to Buyer, or its designee, without further consideration all of its right, title and interest in such Work, including all rights of patent, copyright, trade secret, trademark or other proprietary rights in such materials. Except as provided in the foregoing sentences, Contractor acknowledges that Buyer shall have the right to obtain and hold in its own name any intellectual property right in and to the Work. Contractor agrees to execute any documents or take any other actions as may reasonably be necessary, or as Buyer may reasonably request, to perfect or evidence Buyer's ownership of the Work.

(d) The Contractor shall, without charge, make available their working papers to representatives of the COJ and the Office of the Council Auditor and other authorized federal or state agencies upon request and in accordance with applicable laws and regulations.

3.10. Intellectual Property.

(a) Contractor grants to Buyer an irrevocable, perpetual, royalty free and fully paid-up right to use (and such right includes, without limitation, a right to copy, modify and create derivative works from the subject matter of the grant and the right to sublicense all, or any portion of, the foregoing rights to an affiliate or a third party who provides service to Buyer) Contractor's intellectual property (including, without limitation, all trade secrets, patents, copyright and know-how) that is contained or embedded in, required for the use of, that was used in the production of or is required for the reproduction, modification, maintenance, servicing, improvement or continued operation of any applicable unit of Work.

(b) If the Work contains, has embedded in, or requires for the use of, any third party intellectual property, or if the third party intellectual property is required for the reproduction, modification, maintenance, servicing, improvement or continued operation of the Work, Contractor shall secure for Buyer an irrevocable, perpetual, royalty free and fully paid-up right to use all third party intellectual property. Contractor shall secure such right at its expense and prior to incorporating any third party intellectual property (including, without limitation, all trade secrets, patents, copyright

and know-how) into any Work, including, without limitation, all drawings or data provided under the Contract, and such right must include, without limitation, a right to copy, modify and create derivative works from the subject matter of the grant of the right and a right to sublicense all or any portion of the foregoing rights to an affiliate or a third party service provider. This subparagraph does not apply to standard office software (e.g., Microsoft Office).

(c) Should Buyer, or any third party obtaining such Work through Buyer, use the Work or any part thereof for any purpose other than that which is specified in the Contract, it shall be at Buyer's and such third party's sole risk.

3.11. Software Development Processes and Standards. To the extent any software is developed, modified, or otherwise procured under the Contract, Contractor will use commercially-accepted software development and documentation processes and standards.

3.12. Limitation of Warranty for Buyer-Furnished Software. In lieu of any other warranty expressed or implied herein, Buyer warrants that any programming aids and software packages supplied for Contractor use as Buyer-furnished property shall be suitable for their intended use on the system(s) for which designed. In the case of programming aids and software packages acquired by Buyer from a commercial source, such warranty is limited to that set forth in the contractual document covering the product(s). Should Buyer furnish Contractor with any programming aids or software packages that are found not to be suitable for their intended use on the system(s) for which designed, Contractor shall notify Buyer and supply documentation regarding any defects and their effect on progress on the Contract. Buyer will consider equitably adjusting the delivery performance dates or compensation, or both, and any other contractual provision affected by the Buyer-furnished property in accordance with the procedures provided for in Section 3.3 above ("Buyer's Right to Make Changes").

3.13. Loss of Data. If any Buyer data or record is lost or corrupted due to the negligence of Contractor or any of its subcontractors or agents, Contractor shall be responsible for correcting and recreating all production, test, acceptance and training files or databases affected which are used in the provision of services, at no additional cost to the Contractor in the manner and on the schedule set by Buyer. This remedy shall be in addition to any other remedy Buyer may be entitled to by law or the Contract.

3.14. Purchase Orders. The contract does not require a Service to be ordered by Buyer via purchase order.

3.15. Best Pricing for Comparable Services to Other Government Entities. Compensation for the Services shall be as set forth in the Contract. During the Contract term, if Contractor offers better pricing to other government entities for substantially the same or a smaller quantity of Services upon the same or similar terms of the Contract ("Better Pricing"), then the price under the Contract shall be immediately reduced to the better price. Buyer may require Contractor to certify on an annual basis that Better Pricing (as defined above) does not exist.

3.16. Invoicing and Payment. Interested firms are required to provide a proposed fee schedule for the first three consecutive years (Form 1). Please list each year's fee separately. If the annual fee differs from year to year, please provide an explanation for increase/decrease in cost. The final negotiated fee schedules will be firm for the initial three year period of the contract, unless scope of services listed on this RFP is increased by COJ. Increases or decreases in years four and five will be negotiated.

(a) Unless otherwise specified in the RFP and based upon the July 1 start of each term, payment to Contractor for Services shall be made on a percentage of service basis for the Services provided by Contractor for the preceding service activity as follows: August 1st 30%, December 1st 30%, March 1st 30%, and July 1st 10%. Invoices shall contain the Contract number, purchase order number if applicable, and the appropriate vendor identification number. Buyer may require any other information from Contractor that Buyer deems necessary to verify its obligation to pay under the

Contract. Payments will be made to Contractor approximately forty-five (45) days after receipt and acceptance of a proper invoice. Buyer does not pay service charges, interest or late fees unless required by law.

(b) Invoices should be mailed to the COJ, City Council Auditor's Office, 117 W. Duval Street, Suite 200, Jacksonville, FL 32202.

(c) Buyer's obligations to make payment are contingent upon availability of lawfully appropriated funds for the Services.

3.17. Taxes. Buyer is generally exempt from any taxes imposed by the State of Florida or the Federal Government. Exemption certificates will be provided upon request. Contractor shall not include any state, local and federal taxes in any prices quoted to Buyer.

3.18. Right of Setoff. Buyer may, in addition to other remedies available at law or equity and upon notice to Contractor, retain such monies from amounts due Contractor as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted in good faith by Buyer (or any other local government entity or authority located in Duval County, Florida) against Contractor.

3.19. Retention of Records / Audits.

(a) Contractor must establish and maintain books, records, contracts, sub-contracts, papers, financial records, supporting documents, statistical records and all other documents pertaining to the Contract (collectively, the "Records"), in whatsoever form or format (including electronic storage media) is reasonable, safe and sufficient.

(b) Contractor must retain all Records for a minimum period of five (5) years after the final payment is made under the Contract. If an audit has been initiated and audit findings have not been resolved at the end of the five (5) year period, the Records shall be retained until resolution of the audit findings or any litigation which may be based on the terms of the Contract, at no additional cost to Buyer. Records shall be retained for longer periods when the retention period exceeds the time frames required by law or ordinance.

(c) At all reasonable times for as long as the Records are maintained, Contractor must allow persons duly authorized by Buyer (including Buyer's auditor and inspector general offices), and to have full access to and the right to examine, copy or audit any of the Records, regardless of the form in which kept. Contractor will not charge Buyer for any setup, supervision or space in connection with the examination and audit. Photocopying charges will not exceed the actual and reasonable cost of the copies to Contractor, and Buyer shall be permitted to bring its photocopying equipment if Buyer so desires.

(d) Contractor must comply with and cooperate in any audits or reports requested by Buyer, and must ensure that all related party transactions are disclosed to the auditor.

(e) Contractor must permit Buyer to interview any of Contractor's employees, subcontractors and subcontractor employees to assure Buyer of the satisfactory performance of the terms and conditions of the Contract. Unless the parties agree otherwise or Buyer is willing to pay for the employee's reasonable travel expenses, the interviews will be conducted at the employee's primary place of work. Contractor will not charge Buyer for any employee time unless the interview time for that employee exceeds eight (8) hours in a calendar year.

(f) Following any audit or review, if performance of Contractor is, in the opinion of Buyer, deficient, Buyer will deliver to Contractor a written report of the deficiencies and request for development by Contractor of a corrective action plan. Contractor hereby agrees to prepare and submit, to Buyer, said corrective plan within ten (10) days of receiving Buyer's written report. Thereafter,

Contractor must correct all deficiencies in the corrective action plan within a reasonable time after Buyer's receipt of the corrective action plan.

(g) All reports and other information provided by Contractor pursuant to this Section shall be submitted under penalties of perjury, under Section 837.06, Florida Statutes.

(h) Contractor must include the aforementioned audit, inspection, investigation and record-keeping requirements in all subcontracts and Contract assignments.

(i) Contractor agrees to reimburse Buyer for the reasonable costs of investigation incurred by Buyer for audits, inspections and investigations that uncover a material violation of the Contract. Such costs shall include the salaries of investigators, including overtime, travel and lodging expenses, and expert witness and documentary fees. Contractor shall not be responsible for any costs of investigations that do not uncover a material violation of the Contract.

3.20. Indemnification. See Attachment F.

3.21. Insurance. See Attachment G.

3.22. Buyer's Right to Suspend Work. Buyer may in its sole discretion suspend any or all activities under the Contract by providing a written notice to Contractor at least five (5) days in advance that outlines the particulars of suspension. Within ninety (90) days of providing such notice, or within any longer period agreed to by Contractor, Buyer shall either (1) authorize the resumption of work, at which time activity shall resume, or (2) terminate the Contract in accordance with the applicable termination provisions. Suspension of work shall not entitle Contractor to any additional compensation. The parties will reasonably amend any schedules relating to performance of the Services to reflect the suspension of work hereunder. Contractor shall not be entitled to receive compensation for any work it performs after being excused from providing it hereunder.

3.23. Buyer's Right to Terminate for Convenience. Buyer reserves the right to terminate the Contract at any time and for any reason by giving written notice to Contractor. Such termination will be effected by a thirty (30) day prior written notice to Contractor. If the Contract is terminated for convenience as provided herein, Buyer will be relieved of all further obligations other than payment for that amount of Services actually performed to the date of termination. Access to any and all work papers will be provided to the Buyer after the termination of the Contract. The parties understand and agree that Contractor shall not have a reciprocal right to terminate the Contract for convenience; it being understood that Buyer's payment for Services forms the consideration for Contractor not having this right. In the event of Buyer's termination of the Contract, Buyer (in its sole discretion) may also require Contractor to provide the Transition Services as set forth in Section 3.26 below.

3.24. Buyer's Remedies Upon Contractor Default. Any one or more of the following events, if not cured within ten (10) calendar days after Contractor's receipt of written notice thereof, shall constitute an "Event of Default" on the part of Contractor: (1) Contractor fails to perform the Services within the time specified in the Contract or any extension, (2) Contractor fails to maintain adequate progress, thus endangering performance of the Contract, (3) Contractor fails to honor any other material term of the Contract, or (4) Contractor fails to abide by any statutory, regulatory, or licensing requirement. Buyer may extend the 10-day cure period in its discretion.

In addition, the following shall constitute an immediate Event of Default with no right cure: (i) Contractor is found to have made a false representation or certification in its Response, or (ii) Contractor has been placed on the list maintained under Section 287.135, Florida Statutes, of companies with activities in Sudan or in Iran Petroleum Energy Sector.

Upon an "Event of Default" on the part of Contractor, Buyer will be entitled to terminate the Contract and pursue such other remedies available at law or equity, including the recovery of any re-procurement costs and delay damages. The rights and remedies available to Buyer under the Contract are distinct, separate and cumulative remedies, and no one of them, whether or not exercised by a party, shall be deemed to be in exclusion of any other.

If, after termination, it is determined that Contractor was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience.

3.25. Contractor Remedies Upon Buyer Default. Buyer shall be in default if Buyer fails to honor any material term of the Contract, and such failure is not cured within forty-five (45) calendar days after receipt of written notice thereof from Contractor. In the event of Buyer's default, Contractor will be entitled to terminate the Contract and pursue such other remedies available at law or equity as it deems appropriate. **Except as expressly provided elsewhere in the Contract, Contractor will not be entitled to recover any lost profits or consequential damages.** The rights and remedies available to Contractor under the Contract are distinct, separate and cumulative remedies, and no one of them shall be deemed to be in exclusion of any other.

3.26. Transition Services. At any time prior to the date the Contract expires or terminates for any reason (the "Termination Date"), Buyer may direct Contractor to provide reasonable transition assistance services ("Transition Assistance"). Contractor shall provide such Transition Assistance until such time as Buyer notifies Contractor that Buyer no longer requires such Transition Assistance, but in no event for more than 180 days following the Termination Date.

Transition Assistance shall mean any services, functions or responsibilities that are ordinarily or customarily provided to a purchaser to ensure that the services provided to that purchaser by a contractor are fully transitioned in a smooth and efficient manner to a new service provider (either Buyer itself or a third party contractor). Transition Assistance includes the development and implementation of a detailed transition plan. To the extent that Transition Assistance will involve third parties hired by Buyer, those third parties shall cooperate with Contractor in its provision of Transition Assistance and sign any reasonable non-disclosure agreements required by Contractor.

Transition Assistance rendered before the Termination Date shall be provided at no additional cost to Buyer. Transition Assistance rendered after the Termination Date shall be provided at the rates negotiated by the parties prior to the rendering of such service, which rates shall not exceed the standard market rates that Contractor charges to government entities for comparable services; provided however, that if Buyer terminates the Contract because of a breach by Contractor, then (i) the Transition Assistance shall be provided at no cost to Buyer, and (ii) Buyer will be entitled to any other remedies available to it under law. Contractor may withhold Transition Assistance after the Termination Date if Buyer does not provide reasonable assurance that the charges for such Transition Assistance will be paid to Contractor in accordance with the invoicing and payment provisions of the Contract.

3.27. Force Majeure, Notice of Delay, and No Damages for Delay. Neither party shall be responsible for delays in performance if the delay was beyond that party's control (or the control of its employees, subcontractors or agents). Contractor shall notify Buyer in writing of any such delay or potential delay and describe the cause of the delay either (1) within ten (10) calendar days after the cause that creates or will create the delay first arose, if Contractor could reasonably foresee that a delay could occur as a result, or (2) if delay is not reasonably foreseeable, within five (5) calendar days after the date Contractor first had reason to believe that a delay could result. Based upon such notice, Buyer will give Contractor a reasonable extension of time to perform; provided, however, that Buyer may elect to terminate the Contract in whole or in part if Buyer determines, in its sole judgment, that such a delay will significantly impair the value of the Contract to Buyer. Providing notice in strict accordance with this paragraph is a condition precedent to such remedy. **THE FOREGOING SHALL CONSTITUTE CONTRACTOR'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY.** No

claim for damages, other than for an extension of time, shall be asserted against Buyer. Contractor shall not be entitled to an increase in the Contract price or payment of any kind from Buyer for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency arising because of delay, disruption, interference, or hindrance from any cause whatsoever.

3.28. No Waiver. The delay or failure by a party to exercise or enforce any of its rights under the Contract shall not constitute or be deemed a waiver of that party's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right. Unless otherwise agreed in writing, Buyer's payment for the Services shall not release Contractor of its obligations under the Contract and shall not be deemed a waiver of Buyer's right to insist upon strict performance hereof.

3.29. Qualification of Contractor Employees, Subcontractors, and Agents. All Contractor employees, subcontractors and agents performing work under the Contract shall be properly trained and qualified. Upon request, Contractor shall furnish a copy of technical certification or other proof of qualification. All employees, subcontractors and agents performing work under the Contract must comply with all reasonable administrative requirements of Buyer and with all controlling laws and regulations relevant to the services they are providing under the Contract. Buyer may conduct, and Contractor shall cooperate in, a security background check or other assessment of any employee, subcontractor or agent furnished by Contractor. The firm will notify Contract Manager in writing, prior to affecting a personnel change concerning the professional personnel assigned to the Contract. Buyer may refuse access to, or require replacement of, any personnel for reasonable cause.

Contractor shall take all actions necessary to ensure that Contractor's employees, subcontractors and agents are not considered employees of Buyer. Such actions include, but are not limited to, ensuring that Contractor's employees, subcontractors and agents receive payment and any legally mandated insurance (e.g., workers' compensation and unemployment compensation) from an employer other than Buyer.

As a condition to providing services to Buyer, Contractor (and any subcontractor) will enroll and participate in the federal E-Verify Program within thirty days of the effective date of the Contract. Proof of enrollment and participation will be made available to Buyer upon request.

3.30. Security Procedures. Contractor and its employees, subcontractors and agents shall comply fully with all generally applicable security procedures of the United States, the State of Florida and Buyer in performance of the Contract. Buyer agrees that any security procedures imposed by Buyer specifically for the Contract will be reasonable and will not impose any unreasonable costs or hardships.

3.31. Restrictions on the Use or Disclosure of Buyer's Information. Contractor shall not use, copy or disclose to third parties, except in connection with performing the Services, any information obtained by Contractor or its agents, subcontractors or employees in the course of performing the Services, including, but not limited to, security procedures, business operations information, or commercial proprietary information in the possession of Buyer. At Buyer's request, all information furnished by Buyer will be returned to Buyer upon completion of the Services. Contractor shall not be required to keep confidential any information that has already been made publicly available through no fault of Contractor or that Contractor developed independently without relying on Buyer's information. To ensure confidentiality, Contractor shall take appropriate steps as to its employees, agents, and subcontractors, including the insertion of these restrictions in any subcontract agreement. The warranties of this paragraph shall survive the Contract.

3.32. Protection of Contractor's Trade Secrets and Other Confidential Information. All documents received by Buyer in connection with this Agreement are subject to Chapter 119, Florida Statutes (the "Florida Public Records Law"). Any specific information that Contractor claims to be a trade secret or

otherwise exempt from the Florida Public Records Law must be clearly identified as such by Contractor on all copies furnished to Buyer. Buyer agrees to notify Contractor of any third-party request to view such information, but it is Contractor's obligation to obtain a court order enjoining disclosure. If Contractor fails to obtain a court order enjoining disclosure within five (5) business days of Contractor's receiving notice of the request, Buyer may release the requested information. Such release shall be deemed for purposes of the Contract to be made with Contractor's consent and will not be deemed to be a violation of law, including but not limited to laws concerning trade secrets, copy right or other intellectual property.

3.33. Assignment. Each party binds itself and its respective successors and assigns in all respects to all of the terms, conditions, covenants and provisions of the Contract. Contractor shall not sell, assign or transfer any of its rights (including rights to payment), duties or obligations under the Contract without the prior written consent of Buyer. In the event of any assignment, Contractor shall remain liable for performance of the Contract unless Buyer expressly waives such liability. Buyer may assign the Contract with prior written notice to Contractor of its intent to do so. Nothing herein shall be construed as creating any personal liability on the part of any officer, employee or agent of Buyer.

3.34. Notice and Approval of Changes in Ownership. Because the award of the Contract may have been predicated upon Contractor's ownership structure, Contractor agrees that any transfer of a substantial interest in Contractor by any of its owners shall require Buyer's prior written approval, which approval shall not be unreasonably withheld or unreasonably delayed. By execution of the Contract, Contractor represents that it has no knowledge of any intent to transfer a substantial interest in Contractor. A substantial interest shall mean at least 25% of the voting shares in Contractor. This section shall not apply to (i) transfers occurring upon the incapacitation or death of an owner; (ii) transfers associated with an initial public offering on the NYSE or NASDAQ markets; or (iii) transfers to a company whose stock is publicly traded on the NYSE or NASDAQ markets.

3.35. Assignment of Antitrust Claims. Contractor and Buyer recognize that in actual economic practice, overcharges resulting from antitrust violations are in fact usually borne by Buyer. Therefore, Contractor hereby assigns to Buyer any and all claims under the antitrust laws of Florida or the United States for overcharges of goods, materials or services purchased in connection with the Contract.

3.36. Equal Employment Opportunity. The Equal Opportunity clause in Title 41, Part 60-1.4 of the Code of Federal Regulations (Paragraphs 1 through 7 of President's Executive Order 11246), the provisions of the Equal Opportunity for Individuals with Disabilities Act in 42 U.S.C. Section 12112, the Affirmative Action Policy in Title 41, Part 60-300.43 of the Code of Federal Regulations, are incorporated herein by reference if and to the extent applicable. If Contractor is exempt from any of the above cited terms, written evidence of such exempt status must be provided to Buyer.

3.37. Other Non-Discrimination Provisions. As required by Section 126.404, Jacksonville Ordinance Code, contractor represents that it has adopted and will maintain throughout the term of this contract a policy of nondiscrimination or harassment against any person with regard to race, color, sex (including pregnancy), sexual orientation, gender identity or expression, religion, political affiliation, national origin, disability, age, marital status, veteran status, or any other impermissible factor in recruitment, hiring, compensation, training, placement, promotion, discipline, demotion, transfers, layoff, recall, termination, working conditions and related terms and conditions of employment. Contractor agrees that, on written request, it will permit reasonable access to its records of employment, employment advertisement, application forms and other pertinent data and records, by the Executive Director of the Jacksonville Human Rights Commission, or successor agency or commission, for the purpose of investigation to ascertain compliance with the non-discrimination provisions of the Contract; *provided however*, that Contractor shall not be required to produce, for inspection, records covering periods of time more than one (1) year prior to the effective date of the Contract. Contractor agrees that, if any of the products or Services to be provided pursuant to the

Contract are to be provided by a subcontractor, the provisions of this Section shall be incorporated into and become a part of the subcontract.

3.38. Prompt Payment to Subcontractors and Suppliers. The following is required by Chapter 126, Part 6, Jacksonville Ordinance Code; provided however, if Contractor does not use JSEB subcontractors, as identified below, this Section 3.38 shall not apply:

(a) *Generally.* When Contractor receives payment from Buyer for labor, services or materials furnished by subcontractors and suppliers hired by Contractor, Contractor shall remit payment due (less proper retainage) to those subcontractors and suppliers within fifteen (15) calendar days after Contractor's receipt of payment from Buyer. Nothing herein shall prohibit Contractor from disputing, pursuant to the terms hereof, all or any portion of a payment alleged to be due to its subcontractors and suppliers. In the event of such dispute, Contractor may dispute the disputed portion of any such payment only after Contractor has provided notice to the Buyer and to the subcontractor or supplier whose payment is in dispute, which notice shall: (i) be in writing; (ii) state the amount in dispute; (iii) specifically describe the actions required to cure the dispute; and (iv) be delivered to Buyer and said subcontractor or supplier within ten (10) calendar days after Contractor's receipt of payment from Buyer. Contractor shall pay all undisputed amounts due within the time limits imposed by this Section.

(b) *Jacksonville Small and Emerging Business Enterprise and Minority Business Enterprise Participation.* Notwithstanding Chapter 126, Part 6 of the Jacksonville Ordinance Code, Contractor shall pay all contracts awarded with certified Jacksonville Small and Emerging Business Enterprises ("JSEB"), as defined therein, their pro rata share of their earned portion of the progress payments made by Buyer under the Contract within seven (7) business days after Contractor's receipt of payment from Buyer (less proper retainage). The pro-rata share shall be based on all work completed, materials and equipment furnished, or services performed by the certified JSEB at the time of payment. As a condition precedent to progress and final payments to Contractor, Contractor shall provide to Buyer, with its requisition for payment, documentation that sufficiently demonstrates that Contractor has made proper payments to its certified JSEB's from all prior payments Contractor has received from Buyer. Contractor shall not unreasonably withhold payments to certified JSEB's if such payments have been made to Contractor. If Contractor withholds payment to its certified JSEB's, which payment has been made by Buyer to Contractor, Contractor shall return said payment to Buyer. Contractor shall provide notice to Buyer and to the certified JSEB's whose payment is in dispute, which notice shall: (i) be in writing; (ii) state the amount in dispute; (iii) specifically describe the actions required to cure the dispute; and (iv) be delivered to Buyer and said JSEB's within five (5) calendar days after Contractor's receipt of payment from Buyer. Contractor shall pay all undisputed amounts due within the time limits imposed in this Section. The failure to pay undisputed amounts to the JSEB's within seven (7) business days shall be a breach of the Contract, compensable by one percent (1%) of the outstanding invoice being withheld by Buyer, not as a penalty, but as liquidated damages to compensate for the additional contract administration by Buyer.

(c) *Third Party Liability.* The Prompt Payment requirements hereunder shall in no way create any contractual relationship or obligation between Buyer and any subcontractor, supplier, JSEB or any third party or create any Buyer liability for Contractor's failure to make timely payments hereunder. However, Contractor's failure to comply with the Prompt Payment requirements shall constitute a material breach of Contractor's contractual obligations to Buyer. As a result of said breach, Buyer, without waiving any other available remedy it may have against Contractor, may: (i) issue joint checks; and (ii) charge Contractor a 0.2% daily late payment charge or the charges specified in said Chapter 126 of the Jacksonville Ordinance Code for JSEB's and in Chapter 218, Florida Statutes, for non-JSEB's, whichever is greater.

3.39. Conflicts of Interest. Contractor acknowledges that Section 126.110 of the Jacksonville Ordinance Code requires that a public official who has a financial interest in a bid or contract make a disclosure at the time that the bid or contract is submitted or at the time that the public official acquires

a financial interest in the bid or contract, including but not limited to the public official's name, public office or position held, bid or proposal number, and the position or relationship of the public official with the bidder or contractor.

3.40. Contingent Fees Prohibited. In conformity with Section 126.306, Jacksonville Ordinance Code: Contractor warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure the Contract and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona- fide employee working solely for Contractor, any fee, commission, percentage, gift or any other consideration, contingent upon or resulting from the award or making of the Contract. For the breach or violation of these provisions, Buyer shall have the right to terminate the Contract without liability and, at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, gift or consideration.

3.41. Truth in Negotiation Certificate. Pursuant to Section 126.305, Jacksonville Ordinance Code, the execution of the Contract by Contractor shall be deemed to be a simultaneous execution of a Truth-In-Negotiation Certificate, whereby Contractor states that the wage rates and other factual unit costs supporting the compensation hereunder are accurate, complete and current at the time of contracting. Further, Contractor agrees that the compensation hereunder shall be adjusted to exclude any significant sums where Buyer determines the contract price was increased due to inaccurate, incomplete or non-current wage rates and other factual unit costs, provided that any and all such adjustments shall be made within one (1) year following the completion date of the Contract.

3.42. Compliance with Applicable Laws. Contractor (and any subcontractors) must comply with all applicable federal, state and local laws, rules and regulations as the same exist and as may be amended from time to time, including, but not limited to:

- Chapter 119, Florida Statutes (the Florida Public Records Law);
- Section 286.011, Florida Statutes (the Florida Sunshine Law);
- Chapter 602, Jacksonville Ordinance Code (the Jacksonville Ethics Code);
- Chapter 126, Jacksonville Ordinance Code (the Jacksonville Purchasing Code); and
- All licensing and certification requirements applicable to performing the Services.

“ETHICS PROVISION FOR PROFESSIONAL SERVICES - The firm, by affixing its signature to this contract, represents that it has reviewed the provisions of the Jacksonville Ethics Code contained in Chapter 602, Jacksonville Ordinance Code, and the provisions of the Purchasing Code contained in Chapter 126, Jacksonville Ordinance Code.”

3.43. Cooperative Purchasing. Pursuant to their own governing laws, and subject to the agreement of Contractor, other entities may be permitted to make purchases at the terms and conditions contained herein. These purchases are independent of the agreement between Buyer and Contractor, and Buyer shall not be a party to such transactions.

3.44. Warranty of Ability to Perform. Contractor warrants that (i) it is ready, willing and able to perform its obligations under the Contract, and (ii) to the best of Contractor’s knowledge, there are no pending or threatened actions, proceedings, investigations or any other legal or financial conditions that would in any way prohibit, restrain, or diminish Contractor’s ability to satisfy its Contract obligations. Contractor shall immediately notify Buyer in writing if its ability to perform is compromised in any manner during the term of the Contract.

3.45. Warranty of Authority to Sign Contract. Each person signing the Contract warrants that he or she is duly authorized to do so and to bind the respective party to the Contract.

3.46. Governing State Law/Severability/Venue/Waiver of Jury Trial. The rights, obligations and remedies of the parties as specified under the Contract shall be interpreted and governed in all aspects by the laws of the State of Florida. Should any provision of the Contract be determined by the courts to be illegal, unenforceable or in conflict with any applicable law, the validity of the remaining provisions shall not be impaired. Venue for litigation of the Contract shall be exclusively in courts of competent jurisdiction located in Jacksonville, Duval County, Florida. The parties waive any and all rights to a jury trial with respect to disputes arising under the Contract.

3.47. Construction. Both parties acknowledge that they have had the opportunity to provide meaningful input into the terms and conditions contained in the Contract. Therefore any doubtful or ambiguous provisions contained herein shall not be construed against the party who physically prepared the Contract. Article headings appearing herein are inserted for convenience or reference only and shall in no way be construed to be interpretations of text.

(End of Section 3 - Remainder of page intentionally left blank)

Section 4
Scope of Services

Description of Services and Deliverables

4.1. SCHEDULE FOR THE 2020 FISCAL YEAR AUDIT

- A. Interim field-work can begin as early as July 1, 2020.
- B. The year-end closeout planning schedule for FY 2020 is provided as a guide (Attachment E).
- C. The Auditor will provide a color PDF of the opinion emailed to the Accounting Division, and 10 hardcopies of the following:
 - Audit Committee Report
 - The SMG Report
 - The Landfill Report
 - County Funded Court-Related Functions Report
 - Community Redevelopment Agency (CRA) Report
 - Local Government Investment Policies Report
 - Emergency Communications E911 System Funds Report
 - Alimony & Child Support Payments Report

Additional Copies may be requested. If there will be a fee for additional copies, please disclose the fee in your response. All reports should also be emailed in PDF format.

The schedule for subsequent annual audits will be mutually agreed upon by COJ and the successful proposer. However, deadlines will be dictated by deadlines established by the City of Jacksonville.

4.2. SERVICES TO BE PERFORMED INCLUDE, BUT ARE NOT LIMITED TO THE FOLLOWING:

The City uses FAMIS v5.1 to record general ledger activities, accounts payable and accounts receivable.

All staff members in the Finance and Administration Department have PCs or laptops, along with representatives from other departments whose areas of responsibility include finance or procurement functions. Department representatives key check requests, contract payments, travel payments, and journal entries into FAMIS. Additionally, departments enter supply order and purchase order payment requests into the City's procurement software, which is integrated with FAMIS. The Accounting Division approves these transactions.

Since August 2006, the City has used a customized version of Periscope, Inc.'s BuySpeed v12.0.0.224.7 software, named "JaxPro" to purchase goods and services. It is used by approximately 1,100 users throughout the City. The current version runs on a Microsoft SQL database. The application is written in Java and interfaces real-time into FAMIS.

The Budget Division inputs the original budget into BPREP software for most departments. FAMIS and BPREP are hosted on a mainframe at Northwest Regional Data Center (NWRDC) in Tallahassee, Florida.

Currently, implementation is underway for an Oracle SaaS ERP solution named "1Cloud". 1Cloud consolidates functions which were previously performed in separate systems. For example, the 1Cloud procurement module is integrated into the general ledger.

The scheduled Go-Live date for the financial portion of this solution is February 29, 2020. This phase of the project includes:

- Financials/Accounting – including projects & grants, fixed assets, general ledger and sub-ledgers, accounts receivable & payable, cash management and expenses.
- Procurement
- Budget and planning

The new system is cloud-based and utilized by the Accounting, Budget, and Procurement Divisions and by all Departmental representatives with a financial role.

For payroll, personnel and benefits, the City currently uses Oracle HRMS, running on IBM AIX servers.

In the second half of FY 2020, the City plans to go live with the next phase of the Oracle ERP system, which consists of the cloud-based Human Resources and payroll modules.

Capital assets are accounted for and depreciated in an in-house system built in Microsoft Access. The City uses IBM Maximo 7.6 as an enterprise asset management system, with the Tivoli Process Automation Engine serving as a work order tracking system for some departments. No changes to these systems are planned for FY 2020.

The primary government opinion units and component units to be audited are those included in the City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2018. The JEA, the Jacksonville Port Authority, the Jacksonville Aviation Authority, the Jacksonville Transportation Authority, Downtown Vision, Inc. and the Police and Fire Board of Pension Trustees are not within the scope of the City's audit services to be performed, as these organizations are responsible for having audits conducted by independent CPA firms of their selection. It is expected that the primary government auditor will refer to the reports of other auditors in relation to the opinion units for the organizations audited by other auditors.

- A. Audit of the City: the COJ shall have closed, balanced, prepared financial statements for the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information that the firm is to examine in accordance with the year-end close out plan provided in Attachment E, which is subject to change. The Accounting Division of the COJ will be responsible for preparation of the COJ's Comprehensive Annual Financial Report, the Single Audit Report and all other separate financial statements and reports issued in accordance with the year-end close out plan as provided in Attachment E. The firm will be responsible for the opinions on the basic financial statements and other firm reports required by applicable professional standards only for such financial reports. The Office of the Council Auditor will assist with the audit by making available to the firm up to three (3) qualified staff members eight (8) hours per day, Monday through Friday, except COJ holidays. The schedule will be agreed upon between the Council Auditor and the firm. The maximum number of hours to be provided is six hundred (600) per annual audit. The firm shall prepare the following independent accountant's reports in connection with the audit of the City and discuss the reports with the Council Auditor's Office prior to the issuance of any report:
 1. Independent certified public accountant's report on COJ's financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information and the Jacksonville Retirement System pension trust fiduciary fund. In addition, the auditor's report should include appropriate disclosures related to the required supplementary information included in the CAFR, in accordance with the AICPA's State and Local Governments A&A Guide.

2. Independent certified public accountant's reports on the Schedule of Expenditures of Federal Awards and State Financial Assistance and other applicable opinions/reports on compliance and internal control referred to in the OMB Circular A-133 Compliance Supplement, Government Auditing Standards, and Chapter 10.550, Rules of the Auditor General.
3. Independent certified accountant's reports on the separately issued reports as listed below. The City is currently, or anticipates, preparing and issuing the following separately issued reports each of which should receive a separate opinion:
 - o The accounts maintained by Facility Manager (currently ASM Global) of the City of Jacksonville, which include, the Municipal Stadium, Memorial Arena, Baseball Stadium, Convention Center, Performing Arts Center and the Ritz Theatre, under a contractual agreement between the City and the Facility Manager.
 - o The statement of county funded court-related functions of the City of Jacksonville, Florida pursuant to Section 29.0085 of the Florida Statutes.
 - o The Landfill Closure Fund extracted from the CAFR performed in accordance with the State of Florida Department of Environmental Regulation pursuant to Section 62-701.630(5)(c) of the Florida Administrative Code. The Fund is the escrow account provided under Ordinance 91-27-17 that requires deposits for funding of future landfill closure and post closure costs.
 - o The financial statements of the Community Redevelopment Agency Fund (CRA's), which comprise the comparative balance sheets, the related statement of revenues, expenditures and changes in fund balances for the years then ended, and the related notes to the financial statements along with the CRA's compliance with Subsection (6) and (7) of Section 163.387 of the Florida Statutes.
 - o The City of Jacksonville's compliance with the requirements of Section 218.415, Florida Statutes as it relates to local government investment policies.
 - o The Clerk of Court's compliance with regard for the depository for alimony transactions, support, maintenance and support payments; fees pursuant to Section 61.181 of the Florida Statutes.
 - o The City of Jacksonville's compliance pertaining to Section 365.172(10), Florida Statutes as to its receipt of Emergency Communications E911 system funds.
4. Additional CPA services, if any, shall be identified and determined by the COJ during the term of the Contract. The additional CPA services, if any, shall be priced at the predetermined billing rates of the firm as mutually agreed upon by the COJ and firm in the Contract, subject to a maximum not to exceed amount. Examples of additional services could be, but are not limited to:
 - a. Independent certified public accountant's reports on agreed upon procedures in connection with issuance of debt and review of official debt statement.
 - b. Independent certified public accountant's reports on verification of mathematical accuracy of computations in connection with defeasance of debt.
 - c. Independent certified public accountant's report on audit of schedule of pledged revenues received.
 - d. Independent certified public accountant's report on compliance with debt covenants.
 - e. Independent certified public accountant's report on cash and debt management.
 - f. Independent certified public accountant's report on operational deficiencies.

4.3. COMPLIANCE WITH STANDARDS

The firm shall perform the Scope of Services in accordance with each of the following as applicable to the City, as each may be amended from time to time:

- A. Statements on Auditing Standards issued by the Auditing Standards Board of the American Institute of Certified Public Accounts (GAAS).
- B. Government Auditing Standards (Yellow Book) issued by the Comptroller General of the United States.
- C. The Single Audit Act of 1984, as amended (31 U.S.C.A. ss 7501 to 7507) and related OMB Compliance Supplement for Single Audits of State and Local Governments.
- D. Office of Management and Budget Circular A-133, Audits of State and Local Governments and other OMB Circulars as applicable.
- E. Florida Statutes, especially Section 218.32 of the Florida Statutes.
- F. Rules of the State of Florida Auditor General, Chapter 10.550, Local Governmental Entity Audits.
- G. AICPA Audit and Accounting Guide: State and Local Governments.
- H. The City of Jacksonville Ordinance Code.
- I. Rules of the State of Florida Department of Financial Services, as applicable to the City.
- J. Rules of the Securities and Exchange Commission, as applicable.
- K. Federal HUD Audit Guidelines, as applicable.
- L. American Recovery and Reinvestment Act reporting requirements, as applicable.

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Attachment A – Response Format

To maintain comparability and facilitate the evaluation process, Responses shall be organized in the manner set forth below. Tab delineations for each of the five sections would be helpful.

- 1) **Title Page:** Include RFP Title, RFP Number, Contractor’s full name, address, phone number.
- 2) **Cover Letter:** Include the following:
 - Date of Letter.
 - RFP Title and Number
 - Contractor’s full name, address and phone number.
 - Names of the persons who will be authorized to make representations for the Contractor, their titles, addresses (including email address) and telephone numbers.
 - Contractor’s Federal Employer ID Number.
 - Acknowledgement that (i) the Response is based on the terms set forth in the RFP and all amendments thereto posted on Buyer’s website as of the date of the Response, and (ii) the Contractor will be responsible for monitoring Buyer’s website for subsequent amendments and for either maintaining, amending or withdrawing the Response prior to the Response Due Date based on those subsequent amendments.
 - Signature of Authorized Representative.
- 3) **Required Forms.** Attach all forms identified in Section 1 or in Attachments C, each signed by an authorized representative. Examples of the forms that may be required include:
 - Price Sheet (Form 1).
 - Conflict of Interest Certificate (Form 2).
 - Business References.
 - Equal Business Opportunity Program Forms (if required in Attachment C).
 - Bid Bond (if applicable).
 - Insurance Agent Acknowledgement Form 4 (must be completed and signed by the bidder’s insurance agent and submitted with the bid response.)
- 4) **Proof of Minimum Requirements.** Responses will ONLY be accepted from companies meeting the minimum requirements in Section 1 of the RFP. Contractor must provide clear documentation that they meet the minimum requirements.
- 5) **Statement of Qualifications.** This portion of the Response will be used to provide the information Buyer needs to evaluate how well the Contractor meets the criteria listed in Attachment B – Evaluation Criteria. Failure to provide adequate information on any criterion will result in lower scores and could result in rejection of the Response as non-responsive. Please divide this portion of the Response into ten subsections (one subsection for each of the listed criteria).

Attachment B- Evaluation Matrix

The Auditor Selection Committee shall determine qualifications, interest and availability by reviewing all written responses received that express an interest in performing these services, and when deemed necessary in the sole discretion of the audit committee, by conducting formal interviews of selected respondents that are determined to be the best qualified based upon the evaluation of written responses. The determinations shall be based upon the following criteria, and respondents are requested to provide, as a minimum, the information listed under each criterion. **Failure to provide adequate information on any criterion will result in lower scores and could result in rejection of the proposal as non-responsive.** The response to each of the criterion will be evaluated relative to the other responses received and will be awarded a score of 1 through 20 points. **Respondents are encouraged to arrange their responses in a format that will offer ready review and evaluation of each criterion.** **Please note that a maximum of 100 points can be earned for all categories.**

I. **PAST AND PRESENT RECORD OF PROFESSIONAL ACCOMPLISHMENTS WITH CITY AGENCIES AND OTHERS**

Provide a list of completed projects that are similar in nature and scope to the project under consideration with references to include owner's contact person and telephone number. Describe any outstanding accomplishments that relate to specific services being sought. Responding to this evaluation criterion necessitates that Contractors include statements of their past and present record of professional accomplishments or performance with the City of Jacksonville and its various "using agencies," which is defined in the Jacksonville Ordinance Code as "a department, division, office, board, agency, commission or other unit of Buyer and an independent agency required by law or voluntarily requesting to utilize for services of the (Procurement) Division"; and with any of Buyer's "Independent Authorities"; and on projects undertaken with others that are similar in nature to the size and scope of professional services and/or work required for the project solicitation herein. **(20 points maximum score)**

II. **COMPETENCE.**

Provide evidence that the firm is licensed to do business in the State of Florida. Provide the total number of employees your firm employs along with the total number of Certified Public Accountants. Provide a list of a proposed project team along with resumes/qualifications reflecting the level of experience of key personnel assigned. Name and describe the type of experience, including education and professional accomplishments of the individuals who would work directly with COJ on a day-to-day basis. The team must reflect full and part time members and show the amount of time each key personnel member will be dedicated to the project, as well as, the level of support offered by the firm to assist in completing this project. Provide the two most recent external quality control review reports. Also, identify any circumstance and status of any disciplinary action taken or pending against the firm during the past five years with regulatory bodies or professional organizations. **(15 points maximum score)**

III. **ABILITY TO DESIGN AN APPROACH AND WORK PLAN TO MEET THE PROJECT REQUIREMENTS**

Describe the respondent's understanding of the requirements of this solicitation. Provide a work plan outlining the audit approach for the project and include the firm's ability to satisfy the same in complete compliance with all applicable federal, state and local laws, statutes, ordinances, rules and regulations. The work plan must include the extent to which statistical sampling will be used. **(15 points maximum score)**

IV. CURRENT WORKLOAD

Provide the number and size of the projects currently being performed or outstanding obligations or contracts that might adversely affect the respondent's ability to perform this project. Discuss firm's ability to meet the City's timeline for report issuance. Also, discuss past ability to deliver projects on a timely basis under similar current workload conditions. **(10 points maximum score)**

V. QUOTATION OF RATES, FEES OR CHARGES AND OTHER DETAILED COST PROPOSAL OR COST BREAKDOWN INFORMATION

Describe the respondent's overall willingness to meet both time and budget requirements for the project, and subject to Section 218.391(4) of the Florida Statutes, proposed total compensation and unit price quotations, including, without limitation, hourly rates, fees, or other charges that will ultimately be used during, contract negotiations to calculate or determine total compensation. **(10 points maximum score)**

VI. PROXIMITY TO THE PROJECT

Provide the location of the office from which the proposed project will be administered; the perceived response time and general availability of the firm's management to be onsite. If respondent's corporate headquarters are not located in Jacksonville, Florida, please document the location and the nature of business of respondent's branch office(s), if any, that are located in and/or that are closest to Jacksonville, Florida, the number of employees assigned thereto and the period of continuous existence thereof. **(10 points maximum score)**

VII. FINANCIAL RESPONSIBILITY.

Describe form of business, i.e., proprietorship, partnership, corporation; years in business; changes in ownership; bank references; past, present, pending and/or threatened legal proceedings within any forum; and any other information the respondent may wish to supply to demonstrate financial responsibility. Failure to provide all listed information and documentation will result in a score less than maximum for this criterion. **(5 points maximum score)**

VIII. PAST AND PRESENT DEMONSTRATED COMMITMENT TO SMALL AND MINORITY BUSINESSES AND CONTRIBUTIONS TOWARD A DIVERSE MARKET PLACE.

Responding to this evaluation criterion necessitates that proposers indicate their past and present commitment to minority, women-owned, small and emerging businesses. More specifically, responses to this evaluation criterion should include, without limitation, statements that document the Firm's: (i) commitment to diversity among the directors, officers, members and/or employees that make up its firm; (ii) commitment to diversity within its community and beyond; (iii) commitment to and/or utilization of minority, women-owned, small and emerging businesses on past projects; and (iv) commitment to and/or utilization of minority, women-owned, small and emerging businesses, certified JSEBs in particular, for the project solicitation in question. **(5 point maximum score)**

IX. ABILITY TO OBSERVE AND ADVISE WHETHER APPLICABLE GUIDANCE IS BEING COMPLIED WITH, WHERE APPLICABLE.

After review of the 2018 CAFR, please outline any issues or areas of concern your firm may have with our existing data or format. Please address the following situations:

- i. While many firms establish “firm policies” on issues of GAAP for which existing GAAP is unclear, please address the steps which would be taken if, where there is no established GAAP, the City proposes to take an alternative approach to the “firm’s policy”.
- ii. If a question of a GAAP interpretation arises between City staff and the audit team, please indicate the steps that would be taken to adequately determine the actual intent/direction of the available/applicable guidance.
- iii. If questions of early implementation of new GAAP arise, what documentation does the auditor require before implementation?

These items are intended to discuss the potential for addressing currently unresolved issues of what GAAP is. It does not indicate any intent on behalf of the City to deviate from established GAAP. **(5 points maximum score)**

X. THE VOLUME OF CURRENT AND PRIOR WORK PERFORMED FOR USING AGENCIES SHALL BE A MINUS FACTOR.

Provide a list of all local government projects on which respondent has been awarded fees during the past five years. Include only those projects for which the respondent was the Prime Firm (do not delete fees paid to sub-consultants or others). Such list shall include work for the City of Jacksonville and its various “using agencies,” which is defined in the Jacksonville Ordinance Code as “a department, division, office, board, agency, commission or other unit of Buyer and independent agency required by law or voluntarily requesting to utilize the services of the [Procurement] Division”; and on projects undertaken with others that are similar in nature to the size and scope of professional services and/or work required for the project solicitation herein. If the respondent has not performed work for any of these agencies during the past five years, the response should so clearly state. The minus factor methodology for this criterion will be based on the fees awarded. The higher the volume of fees the lower the score, less volume of fees the higher the score. **(5 points maximum score)**

Attachment C – Equal Business Opportunity Program Requirements

EQUAL BUSINESS OPPORTUNITY PROGRAM Encouragement Plan

It is an official policy of the City of Jacksonville to encourage the maximum participation of **Jacksonville Small Emerging Business (JSEB)** in its contract awards based upon availability.

This project has been designated to be under the Equal Business Opportunity Program and has been selected to utilize the following method for achieving JSEB utilization and goals under the Equal Business Opportunity Program: **The Encouragement Plan.**

Under the encouragement plan, vendors are required to make all efforts reasonably necessary to ensure that City certified JSEB have a full and fair opportunity to compete for performance on this project.

Bidders/Suppliers/Consultants or any entity doing business with the City shall not discriminate on the basis of race, ethnicity, national origin or gender in the award and performance of the work under this contract.

Please use the attached Form 1 (Schedule of Participation) to submit JSEB Participation on this Bid. You may contact the City's Equal Business Opportunity Office for a copy of the JSEB directory or visit our web site at www.JSEB.coj.net.

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JSEB FORM 1

CITY OF JACKSONVILLE SMALL & EMERGING BUSINESS PROGRAM

SCHEDULE OF JSEB SUPPLIER/ CONSULTANT/ SUBCONTRACTOR

NAME OF BIDDER _____

PROJECT TITLE _____

BID NUMBER _____ TOTAL BASE BID AMOUNT _____

***Please list all JSEB Suppliers**

NAME OF SUB FIRM	ADDRESS OF FIRM	TYPE OF SUB (if certified)	TYPE OF WORK TO BE PERFORMED	TOTAL CONTRACT VALUE
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

The undersigned acknowledges and agrees that, if any of the above-listed JSEBs are not, for any reason, properly certified with the City, in accordance with Ordinance 2004-602, at the time of bid opening, the same will not be counted toward meeting the participation percentage goal as defined herein.

The undersigned will enter into a formal Agreement with the JSEB Suppliers/Consultants/Subcontractors identified herein for work listed in this schedule, as well as any applicable alternates, conditioned upon execution of a contract with the City of Jacksonville. Under penalties of perjury I declare that I have read the foregoing conditions and instructions and the facts are true to the best of my knowledge and beliefs.

Signature: _____ Title: _____ Date: _____
Signature of Prime Contractor

Print Name: _____

Attach additional list of subcontractors/sub-consultants as needed.

ATTACHMENT D

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Attachment E

Accounting year-end closeout, audit, and reporting due dates for FY 2019-20

1	September, 2019	Interim Audit Materials Due to Accounting Division (as needed)
2	9/27/2019	Component Units/Fleet provide Actuary information to Risk Management
3	10/9/2019	Internal Service Interface cutoff
4	10/10/2019	Payables cutoff (from departments)
5	10/11/2019	Journal Entries cutoff (from departments)
6	10/18/2019	Payroll Accrual Interface
7	10/22/2019	Interest earnings distribution in FAMIS
8	10/25/2019	Unrealized gain / loss distribution in FAMIS
9	11/8/2019	Last day for FY 2019 journal entries (GAD)
10	11/15/19 draft, 12/13/19 final available	Actuary Studies (last day to submit) Risk Management Actuary Study General Employees Pension Plan Actuary - GASB 68 information (10/1/18 study)
	11/1/2019	Other Post - Employment Benefits (OPEB) Actuary Study
11	11/14/2019	SMG Draft Trial Balances due (unaudited) Landfill Closure / Postclosure prepared by client (PBC) schedule due
12	12/6/2019	Last day for Adjusting Entries (AEs) Due
13	12/13/2019	Adjusted Trial Balances complete (after AEs are complete)
14	12/19/2019	Prepared by Client Schedules (PBC) due and Preliminary Single Audit Schedules due
15	September through December 2019 January through March 2020	Audit fieldwork Limited procedures Audit fieldwork Remaining procedures
16	12/27/2019	Police and Fire Pension Plan Actuary - GASB 68 information
17	1/10/2020	Adjusting entry (AE) remaining SMG adjusting entries Adjusting entry (AE) for the Police and Fire Pension - GASB 68 information
18	1/15/2020	Fund Level Statements are complete (majority)

19	1/22/2020	Cash Flow Statements
20	1/28/2020	Conversion entries completion
21	1/31/2020	Audited Police & Fire Pension PFPF Statements (Last date to receive) Final Single Audit Schedules due Audited Statements Due for SMG
22	2/5/2020	Entity-Wide Statements completion
23	2/12/2020	Footnotes, RSI, Supplement and Statistical schedules due Audited Component Unit Reports except PFPF (Last date to receive)
24	2/24/2020 - 3/13/2020	Auditor CAFR tie-out, Auditor Review, and COJ responses/adjustments
25	3/16/2020	CAFR complete (pdf available), file provided to Copy Center for printing and binding.

ATTACHMENT F
INDEMNIFICATION

CONTRACTOR shall hold harmless, indemnify, and defend the City of Jacksonville and City's members, officers, officials, employees and agents (collectively the "Indemnified Parties") from and against, without limitation, any and all claims, suits, actions, losses, damages, injuries, liabilities, fines, penalties, costs and expenses of whatsoever kind or nature, which may be incurred by, charged to or recovered from any of the foregoing Indemnified Parties for:

1. General Tort Liability, for any negligent act, error or omission, recklessness or intentionally wrongful conduct on the part of the Indemnifying Parties that causes injury (whether mental or corporeal) to persons (including death) or damage to property, whether arising out of or incidental to the Indemnifying Parties' performance of the Contract, operations, services or work performed hereunder; and

2. Environmental Liability, to the extent this Contract contemplates environmental exposures, arising from or in connection with any environmental, health and safety liabilities, claims, citations, clean-up or damages whether arising out of or relating to the operation or other activities performed in connection with the Contract; and

3. Intellectual Property Liability, to the extent this Contract contemplates intellectual property exposures, arising directly or indirectly out of any allegation that the Services, any product generated by the Services, or any part of the Services as contemplated in this Contract, constitutes an infringement of any copyright, patent, trade secret or any other intellectual property right. If in any suit or proceeding, the Services, or any product generated by the Services, is held to constitute an infringement and its use is permanently enjoined, the Indemnifying Parties shall, immediately, make every reasonable effort to secure within 60 days, for the Indemnified Parties a license, authorizing the continued use of the Service or product. If the Indemnifying Parties fail to secure such a license for the Indemnified Parties, then the Indemnifying Parties shall replace the Service or product with a non-infringing Service or product or modify such Service or product in a way satisfactory to Buyer, so that the Service or product is non-infringing.

If an Indemnifying Party exercises its rights under this Contract, the Indemnifying Party will (1) provide reasonable notice to the Indemnified Parties of the applicable claim or liability, and (2) allow Indemnified Parties, at their own expense, to participate in the litigation of such claim or liability to protect their interests. **The scope and terms of the indemnity obligations herein described are separate and apart from, and shall not be limited by any insurance provided pursuant to the Contract or otherwise. Such terms of indemnity shall survive the expiration or termination of the Contract.**

In the event that any portion of the scope or terms of this indemnity is in derogation of Section 725.06 or 725.08 of the Florida Statutes, all other terms of this indemnity shall remain in full force and effect. Further, any term which offends Section 725.06 or 725.08 of the Florida Statutes will be modified to comply with said statutes.

**ATTACHMENT G
INSURANCE REQUIREMENTS**

Without limiting its liability under this Contract, CONTRACTOR shall at all times during the term of this Contract procure prior to commencement of work and maintain at its sole expense during the life of this Contract (and CONTRACTOR shall require its, subcontractors, laborers, materialmen and suppliers to provide, as applicable), insurance of the types and limits not less than amounts stated below:

Insurance Coverages

Schedule	Limits												
Professional Liability	\$1,000,000 per Claim and Aggregate												
<p>Any entity hired to perform professional services as a part of this contract shall maintain professional liability coverage on an Occurrence Form or a Claims Made Form with a retroactive date to at least the first date of this Contract and with a three year reporting option beyond the annual expiration date of the policy.</p>													
Commercial General Liability	<table border="0"> <tr> <td>\$2,000,000</td> <td>General Aggregate</td> </tr> <tr> <td>\$2,000,000</td> <td>Products & Comp. Ops. Agg.</td> </tr> <tr> <td>\$1,000,000</td> <td>Personal/ Advertising Injury</td> </tr> <tr> <td>\$1,000,000</td> <td>Each Occurrence</td> </tr> <tr> <td>\$ 50,000</td> <td>Fire Damage</td> </tr> <tr> <td>\$ 5,000</td> <td>Medical Expenses</td> </tr> </table>	\$2,000,000	General Aggregate	\$2,000,000	Products & Comp. Ops. Agg.	\$1,000,000	Personal/ Advertising Injury	\$1,000,000	Each Occurrence	\$ 50,000	Fire Damage	\$ 5,000	Medical Expenses
\$2,000,000	General Aggregate												
\$2,000,000	Products & Comp. Ops. Agg.												
\$1,000,000	Personal/ Advertising Injury												
\$1,000,000	Each Occurrence												
\$ 50,000	Fire Damage												
\$ 5,000	Medical Expenses												

Such insurance shall be no more restrictive than that provided by the most recent version of the standard Commercial General Liability Form (ISO Form CG 00 01) as filed for use in the State of Florida without any restrictive endorsements other than those reasonably required by the City's Office of Insurance and Risk Management. An Excess Liability policy or Umbrella policy can be used to satisfy the above limits.

If Contractor will perform its services onsite then the below Provider must maintain the additional below coverages:

Worker's Compensation	Florida Statutory Coverage
Employer's Liability	\$ 100,000 Each Accident
	\$ 500,000 Disease Policy Limit
	\$ 100,000 Each Employee/Disease

This insurance shall cover the CONTRACTOR (and, to the extent they are not otherwise insured, its subcontractors) for those sources of liability which would be covered by the latest edition of the standard Workers' Compensation policy, as filed for use in the State of Florida by the National Council on Compensation Insurance (NCCI), without any restrictive endorsements other than the Florida Employers Liability Coverage Endorsement (NCCI Form WC 09 03), those which are required by the State of Florida, or any restrictive NCCI endorsements which, under an NCCI filing, must be attached to the policy (i.e., mandatory endorsements). In addition to coverage for the Florida Workers' Compensation Act, where appropriate, coverage is to be included for the Federal Employers' Liability Act, USL&H and Jones, and any other applicable federal or state law.

Automobile Liability \$1,000,000 Combined Single Limit
(Coverage for all automobiles, owned, hired or non-owned used in performance of the Contract)

Such insurance shall be no more restrictive than that provided by the most recent version of the standard Business Auto Coverage Form (ISO Form CA0001) as filed for use in the State of Florida without any restrictive endorsements other than those which are required by the State of Florida, or equivalent manuscript form, must be attached to the policy equivalent endorsement as filed with ISO (i.e., mandatory endorsement).

Additional Insurance Provisions

- A. Additional Insured: All insurance except Worker's Compensation shall be endorsed to name the City of Jacksonville and City's members, officials, officers, employees and agents as Additional Insured. Additional Insured for General Liability shall be in a form no more restrictive than CG2026 Automobile Liability CA2048.
- B. Waiver of Subrogation. All required insurance policies shall be endorsed to provide for a waiver of underwriter's rights of subrogation in favor of the City of Jacksonville and its members, officials, officers employees and agents.
- C. CONTRACTOR's Insurance Primary. The insurance provided by the CONTRACTOR shall apply on a primary basis to, and shall not require contribution from, any other insurance or self-insurance maintained by the City or any City members, officials, officers, employees and agents.
- D. Carrier Qualifications. The above insurance shall be written by an insurer holding a current certificate of authority pursuant to chapter 624, Florida State or a CONTRACTOR that is declared as an approved Surplus Lines carrier under Chapter 626 Florida Statutes. Such Insurance shall be written by an insurer with an A.M. Best Rating of A- VII or better.
- E. Deductible or Self-Insured Retention Provisions. All deductibles and self-insured retentions associated with coverages required for compliance with this Contract shall remain the sole and exclusive responsibility of the named insured CONTRACTOR. Under no circumstances will the City of Jacksonville and its members, officers, directors, employees, representatives, and agents be responsible for paying any deductible or self-insured retentions related to this Contract.
- F. CONTRACTOR's Insurance Additional Remedy. Compliance with the insurance requirements of this Contract shall not limit the liability of the CONTRACTOR or its SubContractors, employees or agents to the City or others. Any remedy provided to City or City's members, officials, officers, employees or agents shall be in addition to and not in lieu of any other remedy available under this Contract or otherwise.
- G. Waiver/Estoppel. Neither approval by City nor failure to disapprove the insurance furnished by CONTRACTOR shall relieve CONTRACTOR of CONTRACTOR's full responsibility to provide insurance as required under this Contract.
- H. Certificates of Insurance. CONTRACTOR shall provide the City Certificates of Insurance that shows the corresponding City Contract Number in the Description, if known, Additional Insureds as provided above and waivers of subrogation. The certificates of insurance shall be mailed to the City of Jacksonville (Attention: Chief of Risk Management), 117 W. Duval Street, Suite 335, Jacksonville, Florida 32202.

- I. Notice. The CONTRACTOR shall provide an endorsement issued by the insurer to provide the City thirty (30) days prior written notice of any change in the above insurance coverage limits or cancellation, including expiration or non-renewal. If such endorsement is not provided, the CONTRACTOR shall provide a thirty (30) days written notice of any change in the above coverages or limits, coverage being suspended, voided, cancelled, including expiration or non-renewal.
- J. Survival. Anything to the contrary notwithstanding, the liabilities of the CONTRACTOR under this Contract shall survive and not be terminated, reduced or otherwise limited by any expiration or termination of insurance coverage.
- K. Additional Insurance. Depending upon the nature of any aspect of any project and its accompanying exposures and liabilities, the City may reasonably require additional insurance coverages in amounts responsive to those liabilities, which may or may not require that the City also be named as an additional insured.
- L. Special Provisions: Prior to executing this Agreement, Contractor shall present this Contract and Attachments F & G to its Insurance Agent affirming: 1) That the Agent has personally reviewed the insurance requirements of the Contract Documents, and (2) That the Agent is capable (has proper market access) to provide the coverages and limits of liability required on behalf of Contractor.

**FORM 1
PRICE SHEET**

NAME OF CONSULTANT _____

Proposal Number _____

SCHEDULE OF PROPOSED PRICES/RATES

Interested firms are required to provide a proposed fee schedule for the first three consecutive years. Please list each year's fee separately. If the annual fee differs from year to year, please provide an explanation for increase/decrease in cost. The final negotiated fee schedules will be firm for the initial three year period of the contract, unless scope of services listed on this RFP is increased by COJ. Increases or decreases in years four and five will be negotiated.

1. Flat Fee (payable upon completion of project or upon completion of listed deliverables): As specified in the RFP and based upon the July 1 start of each term, payment to Contractor for Services shall be made on a percentage of service basis for the Services provided by Contractor for the preceding service activity as follows: August 1st 30%, December 1st, 30%, March 1st 30%, and July 1st 10%.
-

**FORM 2
CONFLICT OF INTEREST CERTIFICATE**

RFP No. _____

Bidder must execute either Section I or Section II hereunder relative to Florida Statute 112.313(12). Failure to execute either Section may result in rejection of this bid proposal.

SECTION I

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

Signature

Company Name

Name of Official (Type or Print)

Business Address

City, State, Zip Code

SECTION II

I hereby certify that the following named City official(s) and employee(s) having material financial interest(s) (in excess of 5%) in this company have filed Conflict of Interest Statements with the Supervisor of Elections, 105 East Monroe Street, Jacksonville, Duval County Florida, prior to bid opening.

Name	Title or Position	Date of Filing
------	-------------------	----------------

_____	_____	_____
_____	_____	_____

Signature

Company Name

Name of Official (Type or Print)

Business Address

City, State, Zip Code

PUBLIC OFFICIAL DISCLOSURE

Section 126.112 of the Purchasing Code requires that a public official who has a financial interest in a bid or contract make a disclosure at the time that the bid or contract is submitted or at the time that the public official acquires a financial interest in the bid or contract. Please provide disclosure, if applicable, with bid.

Public Official _____

Position Held: _____

Position or Relationship with Bidder: _____

**FORM 3
FREQUENTLY ASKED QUESTIONS**

1. Can the City provide a copy of the FY 2018 audit adjustments (recorded and passed)?

Please see attached file "Summary of Audit Adjustments". (Exhibit D)

2. Can the City provide a copy of the City's year-end closing procedures sent to the individual City departments and Constitutional Officeholders, if documented in writing?

Please see attached Exhibit A - City Accounting year-end Closing Dates.

3. What is the Consolidated City's closing calendar? At what time is the City typically prepared to begin audit fieldwork, i.e. books are closed and audit schedules prepared? At what time is each of the individual constitutional office holders ready for their audits to begin?

See attached Attachment E of the RFP.

4. May we obtain a copy of the annual financial audit report submitted to the state of Florida for fiscal year ended September 30, 2018 including management letters required by the Auditor General?

See websites listed below.

<http://www.coj.net/departments/finance/accounting/comprehensive-annual-financial-reports.aspx>

<http://www.coj.net/departments/finance/accounting/single-audit-reports.aspx>

5. Can the City provide a copy of the information request list, a.k.a. the prepared or provided by client document request, for the most recent audit period?

Please see attached file named 2019Year end client assistance listing. (Exhibit B)

6. Does the City anticipate similar grant funding as received in FY 2020? Does the City anticipate receiving any (significant) new grants in FY 2021 or FY 2022?

Attached are Schedules B1-A and B1-B from the City's Budget Ordinance 2019-504-E. Schedule B1-A represents continuing or recurring grants that the City applies for and anticipates securing. Schedule B1-B represents continuation grants that require a City match. (Exhibit C)

7. What were the engagement hours billed for the prior year audit and is there a breakdown by entity (i.e., General Government, Major Enterprise Funds, and Constitutional Officeholders) for FYE September 30, 2018?

The City's engagements are normally lump sum and contract hours are not broken out by entity.

8. How long does fieldwork typically last?

See Attachment E of the RFP.

9. What were the fees paid for the financial statement and single audits for the past three years?

The contract is a lump sum contract and here are the contract prices for the last three fiscal years ending:

FYE 2017 \$313,500
FYE 2018 \$318,500
FYE 2019 \$323,500

10. Were additional fees paid to the auditors in the past two years and if so, please describe the types of services and the fees paid?

As of October 31, 2019, no additional fees were paid to the auditors in the past two years.

11. Has the City issued any new debt in FY 2019? Does it plan to issue new debt in the near future?

The debt issued by the City during fiscal year 2019 follows:

- Approximately \$53 Million Transportation Refunding Revenue Bonds, Series 2018 which:
 - Refunded all of the City's Transportation Revenue Bonds, Series 2008B
 - Funded termination payments for the City's outstanding SWAP agreements
- Approximately \$151 Million Special Revenue and Refunding Bonds, Series 2019A which:
 - Refunded all of the City's outstanding Capital Projects, Series 2008A and 2008B
 - Refunded all of the City's outstanding Excise Tax Revenue Bonds, Series 2009A
 - Financing of and refinancing the acquisition and construction of certain capital equipment and improvements for the City
- Approximately \$45 Million Special Revenue Refunding Bonds, Series 2019B which:
 - Refunded all of the City's outstanding Taxable Special Revenue Bonds, Series 2009B-1B
- Approximately \$42 Million Commercial Paper which:
 - Provided short term funding for various City projects
- There are currently no specific plans to issue any new debt in the short term

12. Can you provide a list of Jacksonville Small and Emerging Businesses?

Contact Rose Nettles, JACKSONVILLE BUSINESS ASSISTANCE ADMINISTRATOR EBO and Contract Compliance, at 904-255-8832.



ONE CITY. ONE JACKSONVILLE.

Lenny Curry, Mayor

City Hall at St. James
117 W. Duval St.
Jacksonville, FL 32202
(904) 630-CITY
www.coj.net

MEMORANDUM

TO: All Departments Heads, Elected Officials, Heads of Agencies, and Other FAMIS Users
FROM: Kevin G. Stork, Comptroller; Chief, Accounting Division *Kevin G. Stork*
SUBJECT: Accounting 2019 year-end closing dates (REVISED)
DATE: August 27, 2019

September - 2019	Departments should make FY 2019 deposits as soon as they are received. This is the last day to hand deliver deposits to the Tax Collector's Office to be reflected in FY 2019. The blue bag in accounts receivable may be used for the F/Y 2019 deposits until NOON on <u>Monday, September 30, 2019</u> . All other FY 2019 deposits will be hand delivered by department personnel, who should wait for a receipt that will be kept on file in the department.
9/21/2019 and 9/22/2019	FAMIS 9800 year-end processing job. FAMIS will not be available.
Week of 9/23/2019	Interface BPREP to FAMIS with Job BPRJ1800, for the new year budget in upcoming days before 10/1.
10/1/2019 through 10/18/2019	FAMIS users will have to use the appropriate date for September and October transactions. The input date will have to be manually changed for October (new year) payments, or other transactions, since September will be the default during this period. Special Instructions for keying master blanket release purchase payments (formerly on-line supply order): Payments for all goods received on or before September 30, 2019 should be recorded with an input period of 09-2019. Payments for all goods received on or after October 1, 2019 should be recorded with an input period of 10-2019.
10/1/2019	Purchase Orders and Blanket Orders for FY 2020 will begin to update (if funds are available). Note: FAMIS users should continue to monitor their rejection mailbox (screen 8040)
10/7/2019	FY19 Check Request deadline, if not keyed and submitted on-line - Requests must be submitted and delivered to Accounting.

- 10/9/2019 All billing interfaces must be in Accounting by 12:00 Noon. All RIMS and AO billings must be entered by 5:00 pm.
- Print September invoices.
- The Tax Collectors Interface for 9/30 should have interfaced and the Treasury account should be balanced.
- 10/10/2019 FY 19 Check Request deadline - FY19 Check Requests submitted on-line must be approved and all backup documentation must be received in Accounting.
- Last day to submit Receiving Reports (Partial or Final) to Accounts Payable for FY19. All invoices should be receipted in JAX PRO by this date. (must be received by Accounting on Thursday 10/10/19)
- Last day for departments to request/key invoice adjustments for FY 2019 revenue.
- 10/11/2019 Last Day for departments to key September journal entries in FAMIS. Journal entries and backup must be received in Accounting by 12:00 Noon.
- 10/17/2019 Last day for AP to input FY19 payments in FAMIS.
- Special instructions for processing September payments after this date:
Accounts Payable must photocopy all September invoices, or other payment backup, above \$10,000. Copies should be given to Benita Harrison or Ann Shorter. Please make sure the proper purchase order or contract number, along with the account number is included. It will be used by Fund Accounting to record accrued liabilities. Forward copies right away, before processing.
- FY19 payroll accrual interface FAMIS. FY19 pension accrual due date.
- 10/18/2019 No check / ACH jobs will be run on Friday evening.
- 10/19/2019 and 10/20/2019 FAMIS 9820 document carryforward job. FAMIS will not be available.
- 10/21/2019 The current (default) input period for FAMIS will be 10-2019.

NOTE: Please also see the memorandum regarding FY 2019 Payables Cutoff.

2019 Year-End Client Assistance Listing

Task to Complete	Description	Responsible Individual	Date Due
A			
General Items			
A01	Have there been any changes to any of the policies or procedures that we tested during our interim testing?	Finance Dept	12/13/19
A02	Trial balance for each funds/sub-funds as of Year end in Excel (using the format provided by Chedly)	Chedly Broche	12/20/19
A03	CAFR Index of Funds (CAFR Subfunds)	Joel Provenza	12/20/19
A04	GFOA comments from the prior year CAFR	Joel Provenza	01/17/19
A05	Major Funds Calculations	Joel Provenza	12/20/19
A06	Most recent Intermedix SOC Report with a bridge letter, if necessary	Henry Noles	12/20/19
A07	Most recent SOC report(s) for investment custodians (BNY) with a bridge letter, if necessary.	Paul Barrett	12/20/19
B			
Cash & Investments			
B01	A detailed listing of all bank accounts.	Judie Garard Treas., Allison Luker - Clerk of Court, Debbie Doran - Tax Coll., Laura Stagner Crites - Housing, Bill Clement - Sheriff Office	12/20/19
B02	For all bank accounts: Bank statements as of Fiscal Year End & the subsequent month, 10/31. Also, include bank reconciliations along with a reconciliation of the reconciled bank balance to the GL (FAMIS accounts).	Judie Garard	12/20/19
B03	End of month actual cash balances broken down by major fund	Judie Garard	12/20/19
B04	City of Jacksonville Defined Contribution Plan Account Summary.	Judie or Tom	12/20/19
B05	Investment custodian confirmation letter - CRI to provide template.	Judie Garard	11/22/19
B06	Detailed listing of all investments as of Fiscal Year End.		12/20/19
B07	Investment statements as of Fiscal Year End and the subsequent month. (Including the following BNY reports/statements: Statement of change in Net Assets, Account Summary by Type, Statement of Net Assets (showing the officers split out), and Asset Detail by Asset Type with Sectors.	Judie Garard Treas., Allison Luker - Clerk of Court, Debbie Doran - Tax Coll., Laura Stagner Crites - Housing, Bill Clement - Sheriff Office	12/20/19
B08	Hancock Timber Financial Statements as of fiscal year end UBS Statements as of year-end	Judie Garard, Brennan Merrell	12/20/19
B09	Detailed breakdown of Investment Income on a monthly basis	Judie Garard, , Brennan Merrell	12/20/19
B10	Investment Disclosures Excel File which includes Compliance Guidelines, Credit Quality, Distribution by Asset Type, & Portfolio Performance.	Judie Garard, , Brennan Merrell	12/20/19
B11	Account statements supporting the cash with fiscal agents as at 9/30/17.	Judie Garard	12/20/19
C			
Accounts Receivable & Revenues			
C01	Loan/Notes receivable confirmations for Vestcor Properties - templates to be provided by CRI.	Benita Harrison	11/22/19
C02	Moncrief Plaza Borrower Statement of Account for the fiscal year end	Benita Harrison	12/20/19
C03	Provide detail of all accounts receivable and due from other governments balances subtotaled by GL account as of fiscal year end	Cristina Gozar	12/20/19
C04	Listing of cash receipts from after year end (10/1) through the first day of fieldwork	Cristina Gozar	01/06/20
C05	Supporting Revenue Schedules for Intergovernmental Revenue and Sales and Tourist Taxes for fiscal year end (LOGT, LOST, 1/2 Cent Sales Tax, 5th & 6th Cent Gas Tax, CST, JEA Contributions, Franchise Tax, etc.)	Benita Harrison	12/20/19
C06	Statement of County Funded Court-Related Functions	Benita Harrison	12/27/19
C07	City's position on period of availability for Ambulance Billing	Henry Noles	12/20/19
C08	Intermedics EMS Billing Management Summary report for fiscal year end	Henry Noles	12/20/19
C09	Delinquent Ambulance A/R Schedule	Henry Noles	12/20/19
C10	List of monthly payments from private landfills	Nickii Brookins, Bella Basilio	12/20/19
C11	Trail Ridge Landfill tonnage report by month for fiscal year end	Nickii Brookins, Bella Basilio	12/20/19
C12	Solid Waste tonnage by month for Fiscal year end	Nickii Brookins, Bella Basilio	12/20/19
C13	List of monthly payments from franchisees	Nickii Brookins, Bella Basilio	12/20/19
C14	Franchisee submitted reports for ADS Jacksonville, LLC, Southland Waste Systems, Waste Pro and Waste Management for the following months (December 2017 & September 2018)	Nickii Brookins, Bella Basilio	12/20/19
C15	Solid Waste and Stormwater proposed fees worksheet in Excel, which shows the fees calculated by property type	Bella Basilio - (thru Robert Campbell)	12/20/19
C16	Worksheet from the Clerk of Court showing the year to date fines and fees and Modernization Trust Fund Report. (Support for Clerk's charges for services revenue in object 34153)	Allison Luker	12/20/19

2019 Year-End Client Assistance Listing

C17	Tax Roll Support: DR 403CC 2018 DR 502 2018 Roll Balancing Report TC Report Non-Advalorem 2018 Roll Recap that agrees to the DR502 2018 Roll Recap report as of 9/30/2019	Debbie Doran	
C18	Solid Waste Revenues - Listing of all receipts with a fee for Internal & External host fees and Comm. & Res. Tipping Fees. Listing should include Transaction #, Date In, Net Tonnage, & Total Fee.	Nickii Brookins	
C19	Solid Waste Revenue - Scale Certification.		12/20/19
E	Capital Assets		
E01	Complete Capital Asset Rollforward worksheet	Nelly Harnisch	01/10/20
E02	Journal entries for transfers of Capital Assets	Nelly Harnisch	01/10/20
E03	Capital Assets Schedule C	Nelly Harnisch	01/10/20
E04	Reconciliation from expenses to schedule C for governmental activities	Nelly Harnisch	01/10/20
E05	Capital Asset additions for enterprise funds and internal service funds	Nelly Harnisch	01/10/20
E06	Depreciation schedules for footnote 6	Nelly Harnisch	01/10/20
E07	Depreciation reasonableness file for enterprise funds and internal service funds	Nelly Harnisch	01/10/20
E08	Detailed listing of Capital Asset additions and disposals	Nelly Harnisch	01/10/20
F	Interfund Activity		
F01	Internal services reconciliation	Benita Harrison	12/20/19
F02	Tax Collector Due to Report: "Recap of Collections"	Debbie Doran	12/20/19
F03	Schedule of Trans In/Out for Interfund, Debt Service, & Intrafund	Patti Coleman	12/20/19
G	Debt		
G01	Debt Rollforward Schedule	Judie Garard, Paul Barrett	12/20/19
G02	Bond Cost Amortization Schedules (Amortization of Discounts, Premiums, Issuance Cost, etc.)	Judie Garard, Paul Barrett	12/20/19
G03	Official Statements/Debt Agreements for any new bond or debt issuances	Judie Garard, Paul Barrett	12/20/19
+	Copies of journal entries related to new debt issuances or refundings	Judie Garard, Paul Barrett	12/20/19
G05	GASB 53 - Hedge Effectiveness Test for SWAPS and transaction detail	Judie Garard, Paul Barrett	12/20/19
G06	Rate Swap Valuation Statement from Wells Fargo	Judie Garard, Paul Barrett	12/20/19
G07	Debt Amortization Schedules in Excel for all Debt.	Judie Garard, Paul Barrett	12/20/19
G08	Debt Arbitrage Liability Schedule	Judie Garard, Paul Barrett	12/20/19
G09	Complete the attached Debt Confirmation for all Bonds/Notes.	Judie Garard, Paul Barrett	11/15/19
G10	A detailed listing of all accounts (both cash and debt) with all Banks including details of the year end balance and the account numbers (in excel if possible).	Judie Garard, Paul Barrett	11/15/19
G11	Covenant compliance calculations	Paul Barrett	12/20/19
G12	Pollution Remediation Probabilities worksheet as of fiscal year end	Nickii Brookins, Jeff Foster, Bella Basilio	12/20/19
G13	Memo on the process for computing and accounting for the pollution liabilities and costs (including which GL accounts are impacted).	Nickii Brookins, Jeff Foster, Bella Basilio	12/20/19
G14	Debt Management balancing report, including interfund loans & recon/tie out	Judie Garard	12/20/19
H	Landfill		
H01	Landfill Activity (receipts and disbursements) Report for fiscal year end and supporting schedules	Bella Basilio	01/03/19
H02	Landfill Liability Closure and Post Closure Liability Calculations and accompanying support/engineers reports.	Nickii Brookins, Jeff Foster, Bella Basilio	01/03/19
H03	Deferred Landfill charges worksheet in Excel as of fiscal year end including the Amortization schedule	Bella Basilio	01/03/19
I	Accounts Payable, Accruals and other Expenditures		
I01	Listing of all cash disbursements from 10/1/18 through the first day of fieldwork	Cristina Gozar	01/06/19
I02	Detailed listing of accounts payable by fund	Cristina Gozar	12/20/19
I03	Account Detail for A/P accounts 20200, 20204, 20100, & 2020S	Cristina Gozar	12/20/19
I04	Detailed schedule of deposits	Bella Basilio, Benita Harrison	12/20/19
J	Payroll & related Liabilities		
J01	(Annual and Sick) Leave Liability Report (Accrued Compensated Absences)	Patti Coleman	01/03/19
J02	Detail of compensated absences balances	Patti Coleman	01/03/19
J03	Provide a schedule supporting the year-end pension payroll accrual and provide supporting documentation for the amounts being accrued.	Myriam Gonzalez	01/03/19
J04	BNY Mellon Collateral Held by Asset Class report for JRS	Judie Garard	12/20/19
J05	BNY Mellon GAP Analysis report for JRS	Judie Garard	12/20/19
J06	COJ Position Control Report from Oracle	Leah Hayes	12/20/19
J07	A copy of the payroll accrual interface to support the year end payroll accrual	Myriam Gonzalez	12/20/19
K	Risk Financing and Insurance		
K01	Workers Compensation and Self-Insurance Actuarial Study/Review as of year end	Bibinia Centeno	01/04/20

2019 Year-End Client Assistance Listing

K02	Changes in Aggregate Claims Liabilities schedule in Note 12 to the financial statements and supporting worksheets	Bibinia Centeno	01/04/20
K03	Current and Noncurrent Claims Liabilities schedule in Note 12 to the financial statements	Bibinia Centeno	01/04/20
K04	Detail of claims paid for workers comp and general liability during the fiscal year	Bibinia Centeno	01/04/20
K05	Census Data submitted to the actuary for self-insurance	Bibinia Centeno	01/04/20
K06	Excess Coverage Retention Schedule	Bibinia Centeno	01/04/20
K07	Gen Liab Summary by Year All Claims as of the end of the fiscal year	Bibinia Centeno	01/04/20
K08	WC Summary by Year All Claims as of the end of hte fiscal year	Bibinia Centeno	01/04/20
K09	Copy of insurance policies, if changed from PY	Bibinia Centeno	01/04/20
K10	Self Insurance Expenditure Allocation	Bibinia Centeno	01/04/20
M	Pension		
M01	Pension Payroll Registers for all pay periods between 10/1/2017-9/30/2018 for the Jacksonville Retirement System	Judie Garard	12/20/19
M02	A reconciliation of the net pension liability to show it rolls forward accurately (the reconciling items should agree to Pension Expense, changes in Deferred Inflows/Outflows and Contributions).	Judie Garard	12/20/19
M03	GEPP Actuarial Valuation Report with required GASB disclosures	Judie Garard	12/20/19
M04	COPP Actuarial Valuation Report	Judie Garard	12/20/19
M05	Pension Census Data submitted to Actuary	Judie Garard	12/20/19
M06	Reconciliation of pension contributions to the revenue pension fund	Judie Garard	12/20/19
N	OPEB		
N01	OPEB Actuary Report	Patti Coleman	12/20/19
N02	OPEB Census Data submitted to Actuary	Patti Coleman	12/20/19
N03	OPEB Liability summary	Patti Coleman	
O	Other		
O01	Collections and deposits report from Clerk of Court and monthly charges for services report for Duval County from Showcase	Allison Luker	12/20/19
O02	Construction commitments footnote	Nelly Harnisch	01/15/20
O03	A detailed listing of significant contracts entered during the year	Cristina Gozar and Henry Noles (review)	12/20/19
O04	A detailed listing of all legal expenses broken down by the lawyer providing the service and a description of the nature of the service provided	Finance Department, Jean Pimental	12/20/19
O05	Calculation of net investment in capital assets.	Benita- (ISF), Bella- Enterprise, Joel- Govt Citywide, Kevin review	02/07/20
O06	Any ordinance or resolution supporting committed, or assigned fund balance in excess of \$500,000.	Fund Accounting (GASB 54 review)	01/17/20
O07	A copy of the Targeted Reserve Positions report that was presented to City Council.	Andrew Avery	12/20/19
O08	SMG-FAMIS reconciliation spreadsheet for (New Combined Venues Fund)- CRI to provide template.	Bella Basilio	01/31/20
O09	Detailed listing of what makes up inventory in the General Fund Legal letter templates (CRI to provide)	Benita Harrison Joel Provenza	12/20/19 01/10/20
P	Single Audit PBC Items		
P01	Final Schedule of Expenditures of Federal Awards	CRI	
P02	Final Schedule of Expenditures of State Awards	CRI	
P03	Prepare confirmations for selected federal and state grants/awards - CRI to provide template and list of selected grants/awards.	Bella Basilio	

COMPONENT UNIT REPORTS

Schedule of Continuation Grants / Programs With No City Match

Additional Appropriation Language:

There is also appropriated from and to such accounts, for the purposes stated herein, any additional grant funds, to the extent the same becomes available during the term of the grant, and during any permissible extension of the grant term.

\$14,745,395 **\$0** **\$848,078** **64** **13,832**

							2019-504-E Schedule of Continuation Grants			
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours		
Constitutional Officers - Court Administration	Dept of Health & Human Services - SAMHSA	SAMHSA - Adult Drug Court Enhancement	Expand and enhance the quality and/or intensity of services, implement evidence based treatment modalities, increase available bed days for adult residential treatment, increase the use of medication assisted treatment, and provide random, observed drug and alcohol testing.	\$398,800	\$0	\$0	0	0		
Constitutional Officers - Court Administration	Community Foundation	Duval County Teen Court	Provide critical mental health and substance abuse services for Duval County Teen Court participants.	\$30,000	\$0	\$0	0	0		
Finance and Administration - Grants Compliance	US Department of Justice, Bureau of Justice Assistance	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Solicitation	Programs designed and intended to reduce crime and improve public safety in Duval County.	\$500,000	\$0	\$0	6	5,200		
Jacksonville Sheriffs Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	\$400,000	\$0	\$0	1	0		
Jacksonville Sheriffs Office	Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$300,000	\$0	\$300,000	0	0		
Jacksonville Sheriffs Office	Department of Justice	State Criminal Alien Assistance Program (SCAAP)	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	\$55,000	\$0	\$0	0	0		
Jacksonville Sheriffs Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$35,000	\$0	\$0	0	0		
Jacksonville Sheriffs Office	Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	\$240,000	\$0	\$0	0	0		
Jacksonville Sheriffs Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$110,000	\$0	\$0	1	0		
Jacksonville Sheriffs Office	Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	\$50,000	\$0	\$0	0	0		
Jacksonville Sheriffs Office	Florida Office of Attorney General	Victims of Crime Act (VOCA)	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	\$225,000	\$0	\$56,400	4	0		

2019-504-E Schedule of Continuation Grants								
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriffs Office	Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	\$450,000	\$0	\$0	0	0
Jacksonville Sheriffs Office	SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative	Program will continue to fund two full time detective positions to investigate the results of cold case sexual assault kits that have resulted in CODIS hits.	\$490,656	\$0	\$0	2	0
JFRD - Emergency Preparedness	Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$125,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	Emergency Management Performance Grant (EMPG)	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$215,000	\$0	\$215,000	0	0
JFRD - Emergency Preparedness	Department of Health & Human Services	Safe and Healthy Neighborhoods Project	The scope includes education on the use of naloxone to first responders and community partners, provides greater access to naloxone to first responders and identified community partners, connects and refers persons with Opioid Use Disorder (OUD) to treatment and recovery services and provides reports on naloxone use, overdose events and develop surveillance and predictive analytics tools.	\$395,718	\$0	\$133,378	0	1,300
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): USAR	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$245,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$125,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Florida Department of Community Affairs	Emergency Management and Preparedness & Assistance (EMPA)	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide. These funds benefit preparation for catastrophic events throughout Duval County.	\$128,000	\$0	\$128,000	3	0
Medical Examiner's Office	Florida Department of Law Enforcement	FDLE Coverdell Forensic Grant	Forensic Science Improvement Grant Program	\$2,700	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida Inc.	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	\$120,000	\$0	\$0	0	0
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Jacksonville Foundation Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	\$200,000	\$0	\$0	3	0

2019-504-E Schedule of Continuation Grants								
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	\$10,000	\$0	\$0	0	0
Neighborhoods - Animal Care & Protective Services	Petco Foundation	Petco Foundation	Increase the adoption rate at the shelter and community awareness.	\$200,000	\$0	\$0	0	0
Neighborhoods - Environmental Quality	Dept of Homeland Security	Monitoring Demonstration Study (Air)	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	2	0
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	\$1,574,279	\$0	\$0	22	6,500
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills. The State established this program to ensure that facilities take measures to avoid leaks now and into the future.	\$408,493	\$0	\$0	8	0
Neighborhoods - Environmental Quality	U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	\$85,621	\$0	\$0	1	0
Neighborhoods - Mosquito Control	Florida Department of Transportation	Clean It Up - Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$0	\$15,000	0	0
Neighborhoods - Mosquito Control	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$0	\$300	0	0

2019-504-E Schedule of Continuation Grants								
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Rec and Community Svcs	State Department of Elder Affairs/Elder Source	EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	\$195	\$0	\$0	1	0
Parks, Rec and Community Svcs - Senior Services	State Department of Elder Affairs	Senior Companion Program	Funding for center-based group respite, educational activities and events for elders with first-stage memory loss along with their caregivers as well as stipends to low-income volunteers. Stipends are paid by the State.	\$3,020	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	\$6,000,000	\$0	\$0	4	832
Parks, Rec and Community Svcs: Social Services	Department of Justice	Training and Services to end Violence Against women with Disabilities	Training and Services to End Violence Against Women with Disabilities	\$425,000	\$0	\$0	0	0
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. The National Pollutant Discharge Elimination system permit requires that FDOT, through the City, to perform stormwater discharge compliance and water quality assessments, total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	\$380,034	\$0	\$0	6	0

Schedule of Continuation Grants / Programs With A City Match

FY20 Request for Reserve for Federal Grant Match / Overmatch: \$7,040,677
 Nutrition Services Incentive Program Match / Overmatch: \$3,058,132 RPAH011JSSP 08231
 JSO Port Security Grant Match / Overmatch: \$125,000 Subfund 64E
 Reserve for Federal Matching Grants (B1b) Net: \$3,857,545 JXRS011CCFVG 09910

Additional Appropriation Language:
 There is also appropriated from and to such accounts, for the purposes stated herein, an additional ten percent (10%) or \$20,000, whichever is greater, of the total grant match funds, to the extent the same becomes available during the term of the grant, and during any permissible extension of the grant term.

										2019-504-E Schedule of Continuation Grants							
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours	\$4,923,501	\$3,853,541	\$3,187,136	\$7,040,677	\$122,884	146	13,000
Constitutional Officers - Supervisor of Elections	State of Florida/ Department of State	Help America Vote Act (HAVA)	Funding for federal election administration activities: voter education, poll worker training, standardizing election results reporting or other approved activities. This may include mailing or publishing sample ballots, voter info cards, demonstrations, voter guides, etc.	\$137,000	\$21,000	\$0	\$21,000	\$0	0	0							
Jacksonville Public Library	State of Florida / Division of Library and Information Services	Library Services and Technology Act Grant	Lifelong Learning @ JPL project - aimed at adult and adult digital literacy career development and soft skills.	\$18,364	\$6,121	\$6,571	\$12,692	\$0	0	0							
Jacksonville Sheriff's Office	Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	\$300,000	\$125,000	\$0	\$125,000	\$100,000	0	0							
JFRD - Fire Operations	FEMA	SAFER Grant	To provide funding directly to fire departments to help them maintain the number of trained, "front line" firefighters available and enhance their ability to comply with NFPA 1710/1720.	\$1,567,065	\$2,910,265	\$0	\$2,910,265	\$0	62	0							
JFRD - Emergency Preparedness	Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$30,000	\$30,000	\$10,000	\$40,000	\$0	1	0							
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training, transitional housing assistance and social supports to homeless Veterans. Additionally, the grant provides funding for job training through the Clara White Mission and life skills training and homeless shelter case management through Suizbacher Center and funds the Annual Homeless Veterans Stand-down and Resource fair that provides clothing, medical care, dental, mental health, food, haircuts and VA assistance as well as a career fair.	\$243,000	\$30,000	\$0	\$30,000	\$0	3	1,040							
Neighborhoods - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$500,000	\$424,275	\$0	\$424,275	\$0	10	4,160							

2019-504-E Schedule of Continuation Grants										
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Rec and Community Services	Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$69,049	\$20,715	\$174,285	\$195,000	\$0	3	1,300
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program (JSSP)	Funding to provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the 56 program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,291,923	\$108,852	\$2,949,280	\$3,058,132	\$0	56	5,200
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	RELIEF Project (Respite for Elders Living Everyday Families)	Funding for continued services and expand in-home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith-based organizations, evening in-home respite services for caregiver/families.	\$108,553	\$10,500	\$7,000	\$17,500	\$0	1	0
Parks, Rec and Community Svcs: Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act (VOCA)	Information and Referrals for Crime Victims.	\$301,852	\$75,463	\$0	\$75,463	\$0	7	0
Parks, Rec and Community Svcs: Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors 55 and older to tutor and mentor at risk and special needs children.	\$356,695	\$91,350	\$40,000	\$131,350	\$22,884	3	1,300

Summary of Audit Adjustments

During the course of our audit, we accumulate differences between amounts recorded by the City and amounts that we believe are required to be recorded under GAAP reporting guidelines.

We did not identify any adjustments that were either recorded (corrected) by the City.

The following adjustments were passed (uncorrected):

Unadjusted audit differences:	Current Year impact
1. Overstatement of the landfill liability and related expenditures in the solid waste fund due to a formula error in the calculation.	\$ 142,170
2. Overstatement of charges for services revenue in the solid waste fund due to the use of cash-basis revenue recognition for External Hosting and Franchise fees	\$ 82,342

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the City's operating environment that has been identified as playing a significant role in the City's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.

**FORM 4
INSURANCE AGENT ACKNOWLEDGMENT**

Bid No. P-08-20

Bidder must have their insurance agent execute the below statement. Failure to execute this statement may result in rejection of this bid proposal.

As insurance agent for:

I have read the Indemnification and Insurance Requirements relating to the above referenced bid and do certify that I can provide evidence of all required coverages, limits and additional insurance provisions F & G as stated in those documents.

Agent's Signature

Insurance Agency Name

Agent's Name (Type or Print)

Agent's License Number (Type or Print)

***This Form is not to be edited in any way (including handwritten comments). If Bidder has insurance coverage with multiple insurance agents, each agent will need to complete and sign their own form to be submitted with the bid response.**