

TOWN OF LAKE PARK

LEGAL NOTICE

NOTICE IS HEREBY GIVEN that the Town of Lake Park, Florida will be accepting sealed proposals for:

EXTERNAL AUDITING SERVICES REQUEST FOR PROPOSALS 104-2024

The Town is soliciting Proposals from qualified and experienced independent Certified Public Accountants and/or firms licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial statements and records of the Town. The audit shall be conducted for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

Proposals for **EXTERNAL AUDITING SERVICES** will be received until 2:30 P.M. Eastern Time on February 20, 2024, digitally via www.demandstar.com.

Request for Proposal Documents

This Request for Proposals (RFP) is available digitally via www.demandstar.com beginning January 29, 2024. If you have any questions regarding this bid, please call the Town Clerk's Office at (561) 881-3311.

RFP's will be opened and read aloud in the Town of Lake Park Commission Chamber at 2:30 P.M. on February 20, 2024. Award of RFP will be made at a Town Commission Meeting.

Any proposals received after the time and date specified above will not be considered.

The deadline by which any additional information/clarification must be requested is 1:00 P.M. Eastern Time February 12, 2024. Such requests must be submitted by email to the Town Clerk's Office. In the event that any portion of the RFP is modified based upon the additional information/clarifications asked for, the Town shall issue a formal written amendment to the original RFP.

Vivian Mendez, Town Clerk, MMC
Town of Lake Park, Florida

Published on: January 28, 2024
Palm Beach Post

GENERAL CONDITIONS AND INSTRUCTIONS

ACCEPTANCE OR REJECTION OF RFP The Town of Lake Park reserves the right at any time to modify, waive, or otherwise vary the terms and conditions of this RFP including, but not limited to, deadlines for submission, the submission requirements, and the Scope of Work. The Town further reserves the right to reject any or all submittals, or cancel or withdraw this RFP at any time. Selection is dependent upon the negotiation of a mutually acceptable Letter of Engagement with the Successful Proposer.

ADDITIONAL INFORMATION Each Proposer shall examine all parts of the RFP documents and shall judge all matters relating to the adequacy and accuracy of such documents. The Town of Lake Park shall not be responsible for oral interpretations given by any Town employee, representative, or others. No plea of ignorance by the Proposer of conditions that exist or that may hereafter exist as a result of failure or omission on the part of the Proposer to make the necessary examinations and investigations, or failure to fulfill in every detail the requirements of the Letter of Engagement will be accepted as a basis for varying the requirements of the Town of Lake Park or the compensation to the Proposer. Any inquiries, suggestions, or requests concerning interpretation, clarification or additional information pertaining to this RFP must be submitted by 1:00 P.M. Eastern Time on February 12, 2024.

The RFP title and number, Proposer's name, name of Proposer's contact person, address, phone number, and facsimile number must be referenced on all such correspondence. Should any questions or responses require revisions to the specifications as originally published, such revisions shall be by formal amendment only.

The issuance of a formal written amendment is the only official method whereby interpretation, clarification, or addition information will be given. If any amendments are issued to this RFP, the Town will attempt to notify all prospective Proposers who have secured same; however, it shall be the responsibility of each Proposer, prior to submitting their RFP, to contact the Town of Lake Park to determine if an amendment was issued and make such amendment a part of their RFP.

ASSIGNMENT The Successful Proposer(s) shall not assign, transfer, convey, sublet or otherwise dispose of this Letter of Engagement, or of any or all of its right, title or interest therein, or his or its power to execute such Letter of Engagement to any person, company or corporation without prior express written consent of the Town.

PROPOSER CERTIFICATION Submission of a signed proposal is Proposer's certification that the Proposer will accept any awards made to him/her as a result of said submission on the terms contained therein.

RFP TABULATIONS Proposers desiring a copy of the RFP tabulation may request same by enclosing a self-addressed stamped envelope with their proposal.

PROPOSAL WITHDRAWAL No proposal can be withdrawn after it is filed unless the Proposer makes his/her request in writing to the Town Clerk prior to the time set for the opening of proposals, or unless the Town fails to accept it within ninety (90) days after the date fixed for opening proposals.

PROPOSER RESPONSIBILITY Before submitting the proposal, each Proposer shall make all investigations and examinations necessary to ascertain all conditions and requirements affecting the full performance of the Letter of Engagement, and to verify any representations made by the Town that the Proposer will rely upon. No pleas of ignorance of such conditions and requirements resulting from failure to make such investigations and examinations will relieve the Successful Proposer from his/her obligation to comply in every detail with all provisions and requirements of the Letter of Engagement.

DEFAULT Failure or refusal of a Proposer to execute a Letter of Engagement upon award, or withdrawal of a proposal before such award is made, may result in forfeiture of that portion of any RFP surety required equal to liquidated damages incurred by the Town. Where surety is not required, failure to execute a Letter of Engagement as described above may be grounds for removing the Proposer from the Proposer's list.

DELIVERY All service, materials, and/or equipment are purchased F.O.B. (Freight of Board) point of delivery in Lake Park. The Successful Proposer must prepay all transportation charges to designated point of delivery in Lake Park. Collect or Freight Due shipments will be refused.

EXCEPTIONS TO SPECIFICATIONS Proposers taking exception to any part or section of these specifications shall indicate such exceptions in their proposal. Failure to indicate any exceptions shall be interpreted as the Proposer's intent to fully comply with the specifications as written.

EXPENSES INCURRED IN PREPARING PROPOSAL The Town accepts no responsibility for any expenses incurred in the proposal's preparation and presentation; *such expenses are to be borne exclusively by the Proposer.*

INSPECTION All articles, materials, and supplies purchased are subject to inspection on arrival at destination. The Town of Lake Park reserves the right to return for full credit at the risk and expense of the Successful Proposer, all or part of the articles, materials, or supplies furnished contrary to specifications and instructions.

INSURANCE Prior to execution of the Letter of Engagement by the Town and commencement of work, the Proposer must obtain all insurance required under this paragraph and submit same to the Town for approval. All insurance shall be maintained until work has been completed and accepted by the Town.

A provision specifying that the vendor (contractor) shall maintain, or cause to be maintained, the following specified insurance coverage in the amounts set forth hereafter during the full period of the Letter of Engagement and any extensions thereof, which must include the following coverage and minimum limits of liability:

a. **WORKER'S COMPENSATION INSURANCE** for all employees of the CONTRACTOR for Statutory Limits in compliance with the applicable state and federal laws. Notwithstanding the number of employees or any other statutory provisions to the contrary, coverage shall extend to all employees of the CONTRACTOR and all subcontractors. **EMPLOYERS LIABILITY** limits are required to be not less than \$1,000,000.00 EEAC ACCIDENT; \$1,000,000.00 DISEASE-POLICY LIMIT; AND \$1,000,000.00 DISEASE-EACH EMPLOYEE.

b. COMPREHENSIVE GENERAL LIABILITY with the minimum limits of \$1,000,000.00, Per Occurrence, Premises and Operations, Independent contractors, Products and Completed Operations, Personal and Advertising Injury, XCU coverage, and a contractual Liability Endorsement. \$2 million aggregate.

c. BUSINESS AUTO LIABILITY with minimum limits of \$1,000,000.00, Per Occurrence or Combined Single Limit for Bodily Injury and Property Damage Liability. This insurance must be an "any-auto" policy including Hired and Non-Owned Auto Liability Coverage.

The Town shall be included as an Additional Named Insured under the General Liability and Automobile Liability policies and a Waiver of Subrogation against the Town of Lake Park shall be required on all Workers' Compensation policies. Current valid insurance policies meeting the requirements herein identified shall be maintained during the duration of the Letter of Engagement. A current Certificate of Insurance issued not more than thirty (30) calendar days prior to the submittal of the bid documents meeting these requirements shall be evidence of the required coverage. All Certificates of Insurance shall be kept on file with the Town, and approved by the Town prior to the commencement of any work activities. The Town may at its discretion, require the contractor to provide a complete certified copy of the insurance policy(s). If the Letter of Engagement includes the installation of machinery and/or equipment into an existing structure, the Comprehensive General Liability policy must include an endorsement covering same, including installation and transit.

The required insurance coverage shall be issued by an insurance company duly authorized and licensed to do business in the State of Florida with the following minimum qualifications in accordance with the latest edition of A.M. Best's Insurance Guide: Financial Stability: B+ to A+.

All required insurance shall preclude any underwriter's rights of recovery or subrogation against the Town with the express intention of the parties being that the required coverage's protect both parties as the primary insurance for any and all losses covered by the above described insurance.

Violation of the terms of such insurance requirements shall constitute a material breach of the Letter of Engagement by the contractor and the Town, at its sole discretion, may cancel the Letter of Engagement and all rights, title, and interest of the contractor shall thereupon cease and terminate.

Professional Liability Insurance with minimum limits of \$1,000,000.00 per occurrence shall also be required.

Proposers shall include all sub-proposers as insured under its policies or shall furnish separate certificates and endorsements for each sub-proposer. All coverage for sub-proposers shall be subject to all of the requirements stated herein.

Cancellation clauses for each policy should read as follows: Should any of the above described policies be modified or canceled before the expiration date thereof, the issuing company shall mail advance written notice to the Certificate Holder named herein thirty (30) days prior to the date of such cancellation

LATE RFP REJECTION The Town of Lake Park is not responsible for the delivery of any proposal. All proposals received by the Town Clerk after the time stated in the RFP and will not be considered for award.

LAWS AND REGULATIONS It shall be understood and agreed that any and all services, materials and equipment shall comply fully with all local, State and Federal laws and regulations.

LICENSES AND REGISTRATIONS The Proposer shall be responsible for obtaining and maintaining any licenses required pursuant to the laws of Palm Beach County, the Town of Lake Park, or the State of Florida. Every vendor submitting a proposal must include a copy of its occupational license or a written statement on company letterhead indicating the reason no license exists. Lake Park, Florida-based businesses are required to obtain a Lake Park Business Tax Receipt to conduct business within the Town. Vendors residing or based in another State or municipality, but maintaining a physical business facility or representative in Lake Park, may also be required to obtain such Business Tax Receipt from their own local government entity and from the Town of Lake Park. For information specific to Lake Park Business Tax Receipts please call the Lake Park Community Development Department at (561) 881-3318.

PUBLIC ENTITY CRIMES A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a proposal.

PERMITS The Proposer shall obtain all required occupational licenses.

RELATION OF TOWN It is the intent of the parties hereto that the Successful Proposer shall be legally considered as an independent contractor and that neither he/she nor his/her employees shall, under any circumstances, be considered servants or agents of the Town, and that the Town shall be at no time legally responsible for any negligence on the part of said Successful Proposer, his/her servants or agents, resulting in either bodily or personal injury or property damage to any individual, firm, or corporation.

TAXES The Town of Lake Park is exempt from Federal Excise and State of Florida Sales Tax. State Sales Tax and Use Exemption Certificate Number is 85-8012740118C-3.

Do you desire future solicitations? ☐ Yes ☐ No

Name: _____ Title: _____

Company: _____

Address: _____

Telephone: _____ Fax: _____

1.0. INTRODUCTION TO REQUEST FOR PROPOSALS

1.1. Invitation

Thank you for your interest in this Request for Proposal (“RFP”) process. The Town of Lake Park (“Town”), through its Town Clerk invites responses (“Proposals”) which offer to provide the services described in greater detail in Section 2.0: Specifications / Scope of Work.

1.2. Term of Letter of Engagement

The respondent(s) (“Proposers”) selected to provide the services requested herein (“Successful Proposer”) shall be required to execute a Letter of Engagement with the Town, which shall include, but not be limited to, the following terms:

A. The initial term of the Letter of Engagement shall be for three (3) years.

B. The Town shall have the option to extend the initial term of the Letter of Engagement for two (2) additional one (1) year periods, at its sole discretion and on the same terms and conditions. Successful Proposer will be given at least ninety (90) days prior written notice.

C. Extension of the term of the Letter of Engagement beyond the initial period is an option of the Town to be exercised in its sole discretion which does not confer any rights upon the Successful Proposer.

1.3. Business Objective

The Town, a municipal corporation of the State of Florida, is seeking the services of qualified and experienced proposer(s) (“Proposer(s)”), which may be an individual, firm, corporation, joint venture, partnership, or other legal entity, for the provision of external auditing services, on behalf of the Department of Finance.

1.4. Deadline for Request for Additional Information/Clarification

Any request for additional information or clarification must be submitted by email to townclerk@lakeparkflorida.gov **no later than 1:00 P.M. Eastern Time February 12, 2024**. The request must contain the RFP number and title, Proposer’s name, name of Proposer’s contact person, address, phone number, and facsimile number.

1.5. Additional Information/Clarification

The Town will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda **issued prior to 6th Proposal submission deadline**. Proposers should not rely on any representations, statements or explanations other than those made in this RFP or in any written addendum or addenda to this RFP. Where there appears to be conflict between the RFP and any addenda issued, the last addendum issued shall prevail.

1.6. Execution of the Letter of Engagement

The Letter of Engagement will be negotiated and executed between the Successful Proposer (firm, joint venture, partnership or other legal entity) and the Town.

1.7. Unauthorized Work

The Successful Proposer (also known as the “auditor”) shall not begin work until a Town Purchase Order and Letter of Engagement has been issued. The Purchase Order(s) and or the Letter of Engagement shall specify the price and period of time allotted for the completion of the work.

1.8. Instructions

Careful attention must be given to all requested items contained in this RFP. Proposers must submit Proposals in accordance with the requirements of this RFP. Please read the entire solicitation before submitting a Proposal. Proposers shall make the necessary entry in all blanks provided for the responses.

This entire set of documents constitutes the RFP. The Proposer must submit these documents with all information necessary for the Town to properly analyze Proposer’s response in total and in the same order in which it was issued. Proposer’s notes, exceptions, and comments may be rendered on an attachment, provided the same format of this RFP text is followed. All Proposals shall be submitted in a sealed envelope with the Proposer’s name, RFP name, number, and opening date, clearly stated on the outside of the envelope.

Proposers must provide a response to each requirement of the RFP. Proposals should be prepared in a concise manner with an emphasis on completeness and clarity.

1.9. Changes / Alterations

Proposer may change or withdraw a Proposal at any time prior to Proposal submission deadline; however, no oral modifications will be allowed.

1.10. Sub-Consultants

A Sub-Consultant is an individual or firm contracted by the Proposer or Proposer’s firm to assist in the performance of services required under this RFP. A Sub-Consultant shall be paid through Proposer or Proposer’s firm and not paid directly by the Town. Sub-Consultants are allowed by the Town in the performance of the services delineated within this RFP. Proposer must clearly reflect in its Proposal any Sub-Consultants to be utilized in the performance of required services. The Town retains the right to accept or reject any Sub-Consultants proposed in the response of Successful Proposer or prior to the execution of the Letter of Engagement. Any and all liabilities regarding the use of a Sub-Consultant(s) shall be borne solely by the Successful Proposer and insurance for each Sub-Consultant must be maintained in good standing and approved by the Town throughout the duration of the Letter of Engagement. Neither Successful Proposer nor any of its Sub-Consultants are considered to be employees of the Town. Failure to list all Sub-Consultants and provide the required information may disqualify any proposed Sub-Consultants from performing work under this RFP.

Proposers shall include in its Proposal the requested Sub-Consultants information and include all relevant information required of the Proposer. In addition, within five (5) working days after the identification of the award to the Successful Proposer, the Successful Proposer shall provide a list confirming the Sub-Consultants that the Successful Proposer intends to utilize in the Letter of Engagement, if applicable. The list shall include, at a minimum, the name, location of the place of business for each Sub-Consultant, the services Sub-Consultants will provide relative to the Letter of Engagement, any applicable licenses, references, ownership, and other information required of Proposer.

1.11. Discrepancies, Errors, and Omissions

Any discrepancies, errors, or ambiguities in the RFP or addenda (if any) should be reported in writing to the Town Clerk's Office. Should it be necessary, a written addendum will be incorporated to the RFP. The Town will not be responsible for any oral instructions, clarifications, or other communications.

1.12. Disqualification

The Town reserves the right to disqualify Proposals before or after the submission date, upon evidence of collusion with intent to defraud or other illegal practices on the part of the Proposer.

1.13. Acceptance or Rejection of Proposals

The Town reserves the right to waive any immaterial defect or informality in any Proposals or to reject any or all Proposals in whole or in part, or to reissue a Request for Proposals.

1.14. Proposal Receipt

Sealed Proposals shall be accepted in accordance with the instructions detailed in the "Legal Notice" of this RFP. After that date and time, Proposals will no longer be accepted. The Proposer shall file all documents necessary to support its Proposal and shall include them with its Proposal. Proposers shall be responsible for the actual delivery of Proposals during the business hours of 8:30 A.M. to 5:00 P.M. Eastern Time to the exact address indicated on the "Legal Notice" and in the RFP. Proposals that are not received by the deadline established in the RFP shall **not** be accepted or considered by the Town.

1.14. Capital Expenditures

The Successful Proposer understands that any capital expenditures that the Successful Proposer makes, in order to perform the services required by the Town in this RFP, is a business risk which the Successful Proposer may include in its proposed price. The Town, however, is not and shall not pay or reimburse any capital expenditures or any other expenses incurred by any Proposer in anticipation either of a Letter of Engagement award or to maintain the approved status of the Successful Proposer if a Letter of Engagement is awarded.

1.15. RFP Process Milestones. The anticipated schedule for this RFP and subsequent Letter of Engagement is as follows. **All dates are tentative and subject to change.**

RFP Available for Distribution	January 29, 2024
Due Date for Questions	February 12, 2024
Proposal Submittal Deadline	February 20, 2024
Evaluation of Proposers by Evaluation Committee	February 20-29, 2024
Meeting of Evaluation Committee (will be advertised)	TBD
Auditor Presentations if necessary	TBD
Recommendation from Evaluation Committee to Town Commission & Town Commission Approval and authorization to execute Letter of Engagement	March 20, 2024

2.0. SPECIFICATIONS / SCOPE OF WORK

2.1 Background Information

The Town is soliciting Proposals from qualified and experienced independent Certified Public Accountants and/or firms licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial statements and records of the Town. The audit shall be conducted for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

The Town operates under a Town Commission/Town Manager form of municipal government and provides the following services as authorized by its Charter: Public Works (streets, urban beautification, trees), Community Development (economic development, planning-zoning, building inspections), Sanitation, Parks, culture-recreation, public improvements, general administrative services. The Town's estimated population is 8,314 (US Census 2012 estimate). The Town employs approximately 65 employees and administers a combined operating budget of \$19,601,945.

A copy of the Town's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended 9/30/2022, Management Letter and Town's responses for the fiscal year ended 9/30/2022, Single Audit Report for the fiscal year ended 9/30/2022 (if applicable) and the Town's approved budget for the fiscal year ending 9/30/2023 will be made available on-line at the Town's official website of www.lakeparkflorida.gov.

2.2 Funds to be Audited

The Town uses the following fund types:

- Government Funds
 - General Fund
- Enterprise Funds
 - Marina Fund
 - Stormwater Utility Fund
 - Sanitation Fund

- Fiduciary Funds
 - Retired Police Officers' Pension Fund
- Capital Projects Funds
 - Capital project Fund
 - Special project Fund
- Account Group
 - General Fixed Assets Account Group
 - General Long-Term Debt Account Group
- Special Revenue Fund
 - Streets & Roads Fund
 - Debt Service Funds
 - General Obligation Bond Fund
 - Internal Service Funds
 - Insurance Fund

2.21 Fund to be audited independently

- Community Redevelopment Tax Increment Fund

2.3 Performance Requirements / Scope of Work

A. All audit services contemplated shall be performed in compliance within the requirements of:

- 1) Chapter 79-589 and any other applicable Florida Statutes
- 2) Regulations of the State of Florida Department of Financial Services
- 3) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits) and Chapter 10-600 (Audits of State grants and aids appropriations under Section 216.349 Florida Statutes).
- 4) Audits of State and Local Government Units, issued by the American Institute of Certified Public Accountants
- 5) OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Office of Management and Budget
- 6) United States Single Audit Act of 1984
- 7) United States Single Audit Act Amendments of 1996
- 8) State of Florida Single Audit Act
- 9) Generally Accepted Auditing Standards (GAAS)
- 10) Government Auditing Standards, issued by the Comptroller General of the United States
- 11) Government Accounting Standards Board (GASB)
- 12) Any other applicable Federal, State, local regulations or professional guidance not specifically listed above as well as any additional requirements, which may be adopted

by these organizations in the future.

B. The Town expects the auditor to express an opinion on the presentation of its general-purpose financial statements in conformity with applicable generally accepted accounting principles. The auditor shall also provide an opinion on the combined and individual fund statements. The auditor is not required to audit the supplementary information or the statistical sections contained in the ACFR.

C. The audit shall be an annual audit as defined in section 11.45 (1) (b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards listed above.

D. A Single Audit in accordance with the Federal and State Single Audit Acts and related professional guidance shall be conducted as required. The auditor shall provide the Town with any required letters and schedules related to this audit.

E. The audit shall also include a review of the financial report provided to the Department of Financial Services to assure consistency with the ACFR.

F. A final and complete opinion letter on the financial statements taken as a whole as well as any additional letters required by the United States or State of Florida Single Audit Act shall be delivered to the Town no later than March 1st following the end of the fiscal year under audit. These letters shall be included in the ACFR by the Town.

G. The auditor shall submit, no later than March 1st following the end of the fiscal year under audit, a full and complete management letter which shall identify any management weaknesses observed, assess their effect on financial management and propose steps to correct or eliminate those weaknesses. It is the Town's intent that after the audit for Fiscal Year 2023 all fieldwork related to the audit shall be completed by February 1st following the end of the fiscal year under audit.

H. The auditor shall provide the Town ten (10) original copies of the ACFR for both the Town and the CRA as well as an electronic version of each. The Town shall provide the report covers and sufficient letterhead for the transmittal letter.

I. The partner in charge of the audit and the audit manager or other CPA assigned to the audit agrees to communicate with the Town Manager or designee, or the Town Commission, as deemed necessary.

J. The auditor shall prepare and submit a draft of the ACFR to the Town of Lake Park, not later than February 15th and a final report by March 1st following the end of the fiscal year under audit, a report on the financial condition of the Town of Lake Park, or deterioration thereof, in accordance with the rules of the Auditor General. In addition, the auditor shall also:

a. Implement recommended improvements from prior year submission to Government Finance Association (GFOA) under the Certificate of Achievement program.

b. Shall review applications for annual Certificate of Achievement for Excellence in Financial Reporting.

K. Timeliness is critical in the performance of the audit. After the first year, the auditor should coordinate with the Finance Director and endeavor to accomplish the audit in a phased-in approach throughout the year in order to reduce the year-end workload on both the audit firm and Town staff. The Town will make necessary records available to the auditor throughout the year to assist in this regard. In addition, the Town will make end-of-year records available to the auditor on or before November 30th after the end of the fiscal year under audit.

L. The auditor shall report to the Town, at least weekly, the status of any potential audit adjustments so that the Town may have adequate opportunity to investigate, gather information and respond if necessary. Final audit adjustments shall be submitted to the Town no later than February 1st following the end of the fiscal year under audit.

M. The auditor shall also be responsible for performing certain limited procedures involving supplementary information required by the GASB as mandated by generally accepted auditing standards.

The auditors shall also observe the adequacy of the systems of internal control. If weaknesses are noted, appropriate recommendations shall be reviewed with the appropriate officials and included in a separate letter to the Town Commission.

N. The Town may issue one or more official statements for the sale of bonds during the term of the Letter of Engagement. The official statement will contain the general-purpose financial statements or an extraction from the ACFR. The auditor shall be required to issue, upon request, “comfort letters”, and other documents necessary to issue the bonds. Unless significant additional staff time is required of the auditor, fees for such requests made by the Town of Lake Park shall be included in the base fee submitted by Proposer.

O. The work papers shall be held locally for a period of five (5) years. Work papers shall be available for examination or duplication without charge to authorized Town personnel, representatives of Federal or State agencies upon request of that agency or the Town of Lake Park in accordance with Federal law, State law and other regulations, and to parties designated by the Federal government or by the Town as part of an audit quality review process.

The firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

P. The auditors agree to notify the Town immediately if any regulatory or other government agency requests a review of the audit work papers concerning the Town or any other government client audited by the audit firm.

Q. The auditor agrees to notify the Town immediately should any disciplinary actions be taken or complaints filed with any regulatory bodies against any of the firm’s staff or the firm itself.

R. The auditor must designate one (1) “key” member of the audit team. The Town shall reserve the right to approve any substitutions or changes in those staff designated as “key”.

S. The auditor shall provide the Town with a copy of each external quality control review (peer

review) conducted during the time period engaged by the Town. In the event that a firm has been formed so recently that no peer reviews have been undertaken, the Proposer shall so state in the Proposal. If available, the Proposer may submit peer reviews from any predecessor firms; however, a newly formed firm will not be eliminated from the proposal process simply because no peer reviews have been conducted in the new firm's name.

T. The firm must agree to use Town staff in preparation of supporting schedules, reconciliation's and document retrieval. Prior planning and explicit instruction are paramount for timely performance in this regard. The auditor shall provide the Town with a list of all schedules to be prepared by the Town. Finance Department staff will be available during the audit to provide information, documentation, and explanation to the auditors.

U. The Successful Proposer shall be required to provide additional services, not specifically addressed above, to other Town departments, agencies, boards, trusts, etc. who may, from time to time, require auditing services. Services may be contracted with such entity(ies) at time of need, and a separate contract executed for provision of said services.

2.4 Information to be Provided to Successful Proposer by the Town

The Town will provide, at a minimum, the following information to assist the auditor in performing the annual audit:

1. General Ledger/Trial Balance printout as of September 30th and any other time periods requested by auditor.
2. Statements of Revenues, Expenditures, Estimated vs. Actual Revenues, and Expenditures vs. Appropriations as of September 30th and any other time periods requested by auditor.
3. Various schedules and worksheets designed to assist and provide backup information to the auditor.
4. Confirmation letters.
5. Other information requested by the auditor and mutually agreed upon by the Finance Director.

2.5 Fees for Services

The Town shall negotiate with the Proposer a flat fee for the initial year of the Letter of Engagement. Fees for the option years shall be at the same terms and conditions of the initial year.

A progress payment not to exceed 50 percent of the total fee may be made upon the request of the Successful Proposer, upon completion of the audit fieldwork. An additional progress payment of 25 percent of the total fee may be made upon request of the Successful Proposer, upon submittal of the draft for review. Final payment shall be made upon receipt and acceptance of the final audit report by the Town Commission and upon request by Successful Proposer.

No advance payments shall be made at any time.

3.0. GENERAL TERMS AND CONDITIONS

3.1. Acceptance/Rejection

The Town reserves the right to accept or reject any or all Proposals or to select the Proposer whose selection, in the opinion of the Town, will be in the best interest of and/or the most advantageous to the Town. The Town also reserves the right to reject the Proposal of any Proposer who has previously failed to properly perform under the terms and conditions of the Letter of Engagement, to deliver on time contracts of a similar nature, and who is not in a position to perform the requirements defined in this RFP.

Additionally, the Town reserves the right to reject any Proposal if an investigation reveals conflicting information with that which was submitted by Proposer. The Town further reserves the right to waive any irregularities and technicalities and may, at its discretion, withdraw and/or re-advertise the RFP.

3.2. Town Not Liable for Delays

It is further expressly agreed that in no event shall the Town be liable for, or responsible to, the Successful Proposer, any Sub-Consultant(s), or to any other person for, or on account of, any stoppages or delay in the work herein provided for by injunction or other legal or equitable proceedings or on account of any delay for any cause over which the Town has no control.

3.3. Award of Letter of Engagement and Town's Rights

The Proposals shall be evaluated by an Audit Committee ("Committee") appointed by the Town Commission, comprised of volunteer members of the Commission and qualified volunteers from neighboring municipalities, as deemed necessary, with the appropriate technical expertise and/or knowledge.

The Committee shall evaluate each Proposal based upon the evaluation criteria established herein (the "Evaluation Criteria"). A Proposer may receive the maximum number of available points or a portion of this score depending on the merits of its Proposal, as evaluated by the Committee.

The Committee shall rank the Proposals, and then shall submit its recommendation(s) of the most qualified proposers to the Town Manager for acceptance. The Town Manager shall then enter into negotiations with the highest ranked Proposer. If the Town and the highest ranked Proposer cannot negotiate a Letter of Engagement, the Town may terminate said negotiations and begin negotiations with the second, third ranked or other responsive and responsible Proposers. The Town Manager shall make the recommendation to the Town Commission to execute a Letter of Engagement with the Successful Proposer. No Proposer shall have any rights against the Town arising from such negotiations or termination thereof.

Proposer shall acquire no vested rights by virtue of its recommendation by the Audit Committee. No rights at all shall accrue to the benefit of the Successful Proposer until both parties execute the Letter of Engagement.

While the Town Commission may direct that the Town enter into a Letter of Engagement with a Proposer, said Letter of Engagement may be conditional on the subsequent submission of other documents within the time and in the manner specified in the Letter of Engagement.

Any Letter of Engagement executed pursuant to this RFP shall be governed by the laws of the State of Florida. Also, the Town may restrict the Successful Proposer from engaging in activities on behalf of the Town that will produce a direct or indirect financial gain for the firm, other than the agreed upon, compensation, without the Town's consent.

The final decision to award the Letter of Engagement shall be made by the Town Commission.

The Town shall prepare and present the Letter of Engagement for execution by the Successful Proposer.

The Town reserves the right to reject any or all Proposals, in whole or in part, and/or make award to more than one Proposer, whichever is deemed to be in the Town's best interests. The Town also reserves the right to waive any informalities, irregularities, and technicalities in procedure at its sole discretion.

3.5. Cost Incurred by Proposers

All expenses involved with the preparation and submission of proposals to the Town, or any work performed in connection therewith shall be borne by the Proposer.

3.6. Legal Requirements

This RFP is subject to all applicable Federal, State, County, and local laws, ordinances, rules and regulations that in any manner affect any and all of the services covered herein. Lack of knowledge by the Proposer shall in no way be cause for relief from responsibility.

3.7. Non-Appropriation of Funds

In the event no funds or insufficient funds are appropriated and budgeted or funding is otherwise unavailable in any fiscal period for payments due under the Letter of Engagement, then the Town, upon written notice to the Proposer or his/her assignee of such occurrence, shall have the unqualified right to terminate the Letter of Engagement without any penalty or expense to the Town.

3.8. Business Tax Receipt Requirement

Any Proposer with a business location in the Town, who submits Proposal under this RFP, shall meet the Town's Business Tax Receipt requirements. Proposers with a business location outside the Town of Lake Park shall meet their local Business Tax Receipt requirements. A copy of the Business Tax Receipt must be submitted with the Proposal; however, the Town may at its sole option and in its best interest allow the Proposer to supply the Business Tax Receipt to the Town during the evaluation period, but prior to award.

Payment shall be made within 30 days after receipt of an invoice, after the delivery of the services/goods is accepted and approved.

3.9. One Proposal

Only one (1) Proposal from each individual, firm, partnership, corporation, or joint venture will be considered in response to this RFP.

3.10. Proposer Qualifications

Proposers shall satisfy each of the following requirements cited below. Proposers who do not meet the minimum qualification requirements or who fail to provide supporting documentation will not be considered by the Town.

A. Auditor must maintain a permanent office in Palm Beach, Broward, or Miami/Dade County.

B. Auditor and audit firm must be licensed by the State of Florida, Department of Business and Professional Regulation, and Board of Accountancy to practice in the State of Florida.

C. A minimum of one (1) full-time CPA must be employed by the audit firm and assigned to the audit for the Town of Lake Park.

D. Auditor must have at least three (3) years of documented experience in governmental auditing, preferably municipal.

E. Proposer shall have no record of pending lawsuits or criminal activities involving moral turpitude and shall not have any conflicts of interest with the Town.

F. Neither Proposer nor any member, officer, or stockholder of Proposer shall be in arrears or in default of any debt or contract involving the Town, (as a party to a contract, or otherwise); or have failed to perform faithfully on any previous contract with the Town.

G. The Proposer must have adequate organization, facilities, equipment and personnel to ensure prompt and efficient services to the Town. The Town reserves the right before recommending any award to inspect the facilities, organization and financial condition of the Proposer, or to take any other actions necessary to determine the Proposer's ability to perform in accordance with the specifications, terms, and conditions of this RFP.

3.11. Public Entity Crimes

A person or affiliate who has been placed on the convicted Proposer list following a conviction for a public entity crime may not submit a Proposal on a contract to provide any goods or services to a public entity, may not submit a Proposal on a contract with a public entity for the construction or repair of a public building or public works project, may not submit a Proposal on a lease of real property to a public entity, may not be awarded or perform work as a Proposer, supplier, Sub-Consultant, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

3.12. Review of Proposals for Responsiveness

Each Proposal will be reviewed to determine if it is responsive to the submission requirements outlined in the RFP. A "responsive" Proposal is one which follows the requirements of the RFP, includes all documentation, is submitted in the format outlined in the RFP, is of timely submission, and has appropriate signatures as required on each document. Failure to comply with these requirements may deem a Proposal non-responsive. A responsive Proposer is one that has the capability in all respects to fully perform the requirements set forth in the Proposal, and that has

the integrity and reliability, which will assume good faith performance.

3.13. Sales Tax

The Town is State sales tax exempt. Notwithstanding, Proposers should be aware of the fact that all materials and supplies which are purchased by the Proposer for the completion of the Letter of Engagement is subject to the Florida State sales tax in accordance with Section 212.08 Florida Statutes amended 1970 and all amendments thereto and shall be paid solely by the Successful Proposer.

3.14. Sub-Consultants of Work Shall Be Identified

In its Proposal, the Proposer shall identify all Sub-Consultants that will be used in the performance of the proposed Letter of Engagement, their capabilities, experience, and a brief description of the work to be performed by the Sub-Consultant(s).

The Successful Proposer shall not, at any time during the term of the Letter of Engagement, subcontract any part of its operations or assign any portion or part of the Letter of Engagement to a Sub-Consultant(s) not mentioned in its Proposal without prior express written consent of the Town. Nothing contained in this RFP shall be construed as establishing any contractual relationship between any Sub-Consultant(s) and the Town.

The Successful Proposer shall be fully responsible to the Town for the acts and omissions of a Sub-Consultant(s) and their employees, as for acts and omissions of persons employed by Successful Proposer.

3.15. Employees are Responsibility of Successful Proposer

All employees of the Successful Proposer shall be considered to be, at all times, the sole employees of the Successful Proposer under its sole direction and not an employee or agent of the Town. The Successful Proposer shall supply competent and capable employees. The Town may require the Successful Proposer to remove an employee the Town deems careless, incompetent, insubordinate, or otherwise objectionable and whose continued employment under this Letter of Engagement is not in the best interest of the Town. Each employee shall have and wear proper identification.

All the services required herein shall be performed by the Successful Proposer and all personnel engaged in performing the services shall be fully qualified to perform such services.

All personnel of the Successful Proposer must be covered by Worker's Compensation, unemployment compensation, and liability insurance, a copy of which is to be provided to the Town.

3.16. Use of Name

The Town is not engaged in research for advertising, sales promotion, or other publicity purposes. No advertising, sales promotion, or other publicity materials containing information obtained from this Proposal are to be mentioned, or imply the name of the Town, without prior express written permission of the Town.

3.17. Collusion

The Proposer, by submitting a Proposal, certifies that its Proposal is made without previous understanding, agreement or connection either with any person, firm, or corporation submitting a

Proposal for the same services, or with the Town's initiating Department. The Proposer certifies that its Proposal is fair, without control, collusion, fraud, or other illegal action. The Proposer further certifies that it is in compliance with the conflict of interest and Code of Ethics laws. The Town will investigate all situations where collusion may have occurred and the Town reserves the right to reject any and all Proposals where collusion may have occurred.

4.0. SPECIAL PROVISIONS OF PROPOSED LETTER OF ENGAGEMENT

4.1. Authorization

Upon authorization of the Town Commission, the Town Manager or his designee shall negotiate all aspects of the Letter of Engagement with the Successful Proposer. The Town Attorney's Office will provide assistance to the Town Manager or his designee during the negotiation of the Letter of Engagement and must approve the Letter of Engagement as to legal form and correctness prior to the Town Commission's authorization for the execution of the Letter of Engagement by the Town Manager. The Letter of Engagement shall comply with all applicable laws.

4.2. General

The Letter of Engagement shall address, but not be limited to, the following terms and conditions:

4.2.1. Amendments to the Letter of Engagement

The Town Manager shall have authority to amend the Letter of Engagement on behalf of the Town up to a cumulative amount of 10 percent or \$10,000.00, whichever is lower. Amendments in excess of this amount must be approved by the Town Commission.

4.2.2. Assignment of Letter of Engagement

The Successful Proposer shall not assign any portions thereof, or any part of its operations, without written permission granted by the Town through the Town Manager, in the Town's sole discretion.

4.2.3. Audit Rights and Records Retention

The Successful Proposer agrees to provide access to the Town, or any of its duly authorized representatives, to any books, documents, papers, and records of the Proposer which are directly pertinent to this Letter of Engagement, for the purpose of audit, examination, excerpts, and transcriptions. The Successful Proposer shall maintain and retain any and all of the aforementioned records for three (3) years after the Town makes final payment and all other pending matters are closed. On an ongoing basis, the most recent Financial Statements, and audit reports, whether internal or outside audit, must be provided to the Town.

4.2.4. Cancellation

The Town, by written notice, may terminate the Letter of Engagement, in whole or in part, at its sole discretion and without cause. If the Letter of Engagement is so terminated, the Town shall be liable only for payment for services rendered prior to the effective date of termination.

4.2.5. Compliance with Orders and Laws

The Successful Proposer shall comply with all local, State, and Federal directives, ordinances, rules, orders, and laws as applicable to this RFP and subsequent contracting including, but not limited to:

4.2.5.1 Occupational, Safety and Health Act (OSHA), as applicable to this RFP.

4.2.5.2 The State of Florida Statutes, Section 287.133(3)(A) on Public Entity Crimes.

4.2.5.3 Americans with Disabilities Act of 1990, as amended.

4.2.5.4 National Institute of Occupational Safety Hazards (NIOSH), as applicable to this RFP.

4.2.6. Conflict of Interest

If any individual member of a proposing firm, or an employee of a proposing firm, or an immediate family member of the same is also a member of any board, Commission, or agency of the Town, that individual is subject to conflict of interest. No official or employee shall enter into any contract or other transaction for goods or services with their respective county or municipality. This prohibition extends to all contracts or transactions between the county or municipality as applicable or any person, agency or entity acting for the county or municipality as applicable, and the official or employee, directly or indirectly, or the official or employee's outside employer or business. Any such contract, agreement, or business arrangement entered into in violation of this subsection may be rescinded or declared void by the board of county commissioners pursuant to section 2-448(c) or by the local municipal governing body pursuant to local ordinance as applicable.

4.2.7. Administrator of Letter of Engagement

The Administrator for the Letter of Engagement shall be:

Barbra Gould
Interim Finance Director
Town of Lake Park
535 Park Avenue
Lake Park, Florida 33403-2603

4.2.8. Letter of Engagement / Town's Representative

Proposer shall include the name and telephone and/or cellular number of the intended Proposer's Representative should a Letter of Engagement be awarded. In the event the Letter of Engagement is awarded to Proposer, such Representative, designated by Successful Proposer, shall be available at one of these contact numbers on a daily basis during regular business hours, Mondays through Fridays, for purposes of addressing complaints and receiving information as to contract performance. Should such Representative leave the Successful Proposer's firm for any reason, the Town reserves the right to accept or reject any other proposed Representative.

4.2.9. Indemnification/Hold Harmless Agreement

The Successful Proposer shall agree to indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as "Indemnities") and each of them from and against all losses, costs, penalties, fines, damages, claims, expenses (including attorney's fees), liabilities (collectively referred to as "Liabilities") by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Letter of Engagement which is or is alleged to be directly or indirectly caused, in whole or in part, by any

act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the requirements specified within the Letter of Engagement, or the failure of the Successful Proposer to conform to statutes, ordinances, or other regulations or requirements of any Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Successful Proposer, or any of its Sub-Consultants, if applicable and as provided above, for which the Successful Proposer's liability to such employee or former employee would otherwise be limited to payments under State Worker's Compensation or similar laws.

4.2.10. Insurance

Within ten (10) days after notification of award, the Successful Proposer shall furnish Evidence of Insurance to the Town Clerk, who shall in turn submit it to the Human Resources Director as the Town's Risk Manager. Please refer to Section 6.3 Indemnification and Insurance.

Execution of a Letter of Engagement is contingent upon the receipt of proper insurance documents. If the insurance certificate is received within the specified time frame but not in the manner prescribed in this RFP, the Successful Proposer shall be verbally notified of such deficiency and shall have an additional five (5) calendar days to submit a corrected certificate to the Town. If the Successful Proposer fails to submit the required insurance documents in the manner prescribed in this RFP, within fifteen (15) calendar days after the Successful Proposer has been made aware of Commission award, the Successful Proposer may be in default of the contractual terms and conditions. Under such circumstances, the Successful Proposer may be prohibited from submitting future Proposals to the Town. Information regarding any insurance requirements shall be directed to the Human Resources Director as the Town's Risk Manager, at (561) 881-3310. Additionally, Successful Proposer may be liable to the Town for the cost of re-procuring the services, caused by Successful Proposer's failure to submit the required documents.

4.2.11. Permits, and Licenses

The Successful Proposer shall obtain and pay for any applicable licenses, permits, and inspection fees as may be required for each assigned project. All work shall comply with all applicable laws and ordinances.

In the event any governmental restrictions may be imposed which would necessitate alterations of the material, quality, workmanship or performance of the items offered on this Proposal prior to their delivery, it shall be the responsibility of the Successful Proposer to notify the Town at once, indicating in his/her letter the specific item/service which requires an alteration. The Town reserves the right to accept any such alteration including any price adjustment(s) occasioned thereby, or to cancel the Letter of Engagement at no expense or other liability(ies) to the Town.

4.2.12. Hold Harmless

The Successful Proposer shall hold harmless and indemnify the Town for any errors in the provision of services and for any fines, which may result from the fault of the Successful Proposer.

4.2.13. Audit Rights and Records Retention

The Successful Proposer agrees to provide access to the Town, or to any of its duly authorized representatives, to any books, documents, papers, and records of the Successful Proposer which are directly pertinent to this Letter of Engagement, for the purpose of audit, examination, excerpts,

and transcriptions. The Successful Proposer shall maintain and retain any and all books, documents, papers and records pertinent to the Letter of Engagement for three (3) years after the Town makes final payment under the Letter of Engagement and all other pending matters are closed. Successful Proposer's failure to adhere to, or refusal to comply with, this condition shall result in the immediate cancellation of the Letter of Engagement by the Town.

4.2.14. Proposer's Warranty

Proposer warrants that no one was paid a fee, commission, gift, or other consideration contingent upon receipt of an award for the services specified herein.

5.0. INSTRUCTIONS FOR SUBMITTING A PROPOSAL

The following information and documents are required to be provided with Proposer's Response to this RFP. Failure to do so may deem the Proposal non-responsive.

5.1. Instructions to Proposers

The purpose of this RFP is to hire a qualified and experienced independent Certified Public Accountant(s) licensed to practice in the State of Florida, which may be a firm, corporation, joint venture, partnership, or other legal entity, to provide external auditing services to the Town of Lake Park. Therefore, only fully capable, experienced, and qualified Proposers should submit Proposals in response to this RFP.

Any firm(s) involved in a joint venture in its Proposal will be evaluated individually, as each firm of the joint venture would also have to stand on its own merits.

Throughout this RFP, the phrases "must" and "shall" will denote mandatory requirements. Any Proposer's proposed system that does not meet the mandatory requirements is subject to immediate disqualification.

When responding to this RFP, all Proposers shall adhere to the guidelines defined below. Any and all proposals that do not follow the prescribed format are subject to immediate disqualification.

5.1.1. Submission Requirements

PROPOSAL FORMAT

The following documentation shall be included as a minimum in the Proposal and submitted to the Town.

Instructions to Proposers: Proposers should carefully follow the format and instructions outlined below, observing format requirements where indicated. Proposals must contain the information itemized below and in the order indicated. This information must be provided for the Proposer and any Sub-Consultants to be utilized for the work contemplated by this RFP. Proposals submitted which do not include the following items may be deemed non-responsive and may not be considered for contract award. Proposers must submit one (1) original and five (5) copies of your Proposal.

The response to this solicitation shall be presented in the following format. Failure to do so may

deem the Proposal non-responsive.

1. Cover Page

The Cover Page must include the Proposer's name; Contact Person for the RFP; Firm's Liaison for the Letter of Engagement; Primary Office Location; Local Business Address, if applicable; Business Phone and Fax Numbers; Title of RFP; RFP Number; Federal Employer Identification Number or Social Security Number.

2. Table of Contents

The table of contents must outline, in sequential order, the major sections of the Proposal as listed below, including all other relevant documents requested for submission. All pages of the Proposal, including the enclosures, must be clearly and consecutively numbered and correspond to the table of contents.

3. Executive Summary

A signed and dated summary of not more than two (2) pages containing Proposer's overall Qualifications and Experience, and Ability and Capability to Perform Required Services must be contained in the submittal. Proposer must include the name of the organization, business phone and contact person. Provide a summary of the work to be performed by Proposer.

4. Proposer's Qualifications and Experience

a) **Describe** the Proposer's organizational history and structure; provide a brief history of the firm, including years Proposer and/or firm has been in business providing a similar service(s), and indicate whether the Town has previously awarded any contracts to the Proposer/firm.

b) **Provide** a list of all principals, owners, or directors.

c) **Provide** detailed relevant, auditing experience of firm for at least three (3) years, particularly governmental auditing experience. Include any municipal audit experience including grant audits.

d) **Provide** a list of not less than three (3) references within the past five (5) years for whom similar services were performed. Include the overall value of the contract, the term of the contract, and include the address, phone number(s) and contact persons within each organization. The Town reserves the right to contact any reference as part of the evaluation. At least one (1) copy of a CAFR from one of the references must be also be submitted. In the event that a firm has been formed so recently that no government auditing references are available for the newly formed firm, the Proposer must state so in the response to the RFP. If available, the Proposer may also submit governmental auditing references for any predecessor firms.

e) **Provide** copies of resumes and describe meaningful governmental auditing experience of partners, managers, other key staff members, and other supervisory staff assigned to the Town's account. Include name, and overall work to be performed. The Town reserves the right to contact any reference as part of the evaluation process.
NOTE: Proposer must provide the Town with a complete resume for each member of its team.

f) **Provide** copy(ies) of CPA license for all individual CPA's assigned to the audit and

for the firm in the State of Florida.

g) **Provide** positive affirmation that all CPA's assigned to the engagement have properly maintained Continuing Professional Education (CPE) in governmental accounting as required by the Board of Accountancy.

h) **Provide** documentation from Board of Accountancy that the licenses described above are indeed active and in good standing.

i) **Provide** a list of clients that have, for whatever reason, **discontinued** the use of Proposer's services within the past two (2) years, and indicate the reasons for the same. The Town reserves the right to contact any reference as part of the evaluation process.

j) **Provide** two (2) Letters of Reference on letterhead from preferably governmental entities for whom similar services have been performed. This information is subject to verification as part of the evaluation process.

k) **Provide** a current resume of each Sub-Consultant. Proposer must identify all Sub-Consultants, and those services to be performed. Proposer must provide Sub-Consultants' qualifications and experience in detail, highlighting all similar experience as addressed in this RFP and anticipated to be performed by the Sub-Consultants. Proposer must provide for each Sub-Consultant the same information required of Proposer. The Town retains the right to accept or reject any Sub-consultants proposed. The Town reserves the right to contact any reference as part of the evaluation process.

l) **Provide** evidence that that it is legally established to conduct business and to contract with the Town (i.e. Certificate of Status, etc.).

5. Ability and Capability to Perform Required Services

a) **Provide** location of the office from which the audit will be conducted.

b) **Provide** a brief description of the audit procedure to be followed.

c) **Provide** a tentative schedule for performing key aspects of the audit.

d) **Provide** recent, current, and projected workload of Proposer, and auditors assigned to the Town's account.

e) **Provide** copy(ies) of most recent two (2) external quality control reviews (peer reviews) which included a review of specific government engagements.

f) **Provide** results of any Federal or State desk review or field audits during the past three years.

g) **Provide** detailed responses to each of the requirements of the Town as stipulated within the Scope of Work, Section 2.0 of this RFP, and **provide** Proposer's overall ability and capability to provide required services to the Town.

h) **Describe** any litigation or proceeding against Proposer, its partners, managers, other key staff members, within the past three (3) years. **Provide** any circumstances and status of any disciplinary actions taken or pending against the Proposer, its partners, managers, other key staff members, by the State regulatory bodies or professional organizations or where a Court or any administrative agency has ruled against the Proposer's professional activities or performance. **Describe** any current or pending litigation or proceeding involving Proposer, its partners, managers, other key staff members, and its professional activities or performance, if applicable. State the nature of the litigation, a brief description of each case, the outcome or projected outcome, and the monetary amounts involved.

6. Trade Secrets Execution to Public Records Disclosure

All Proposals submitted to the Town are subject to public disclosure pursuant to Chapter 119, Florida Statutes. An exception may be made for “trade secrets”.

If the Proposal contains information that constitutes a “trade secret”, all material that qualifies for exemption from Chapter 119 must be submitted in a separate envelope, clearly identified as “TRADE SECRETS EXCEPTION,” with the firm’s name and the RFP number marked on the outside.

The designation of an item as a trade secret may be challenged in Court by any person. By the designation of material in the Proposal as a “trade secret” the Proposer agrees to indemnify and hold harmless the Town for any award to a plaintiff for damages, costs or attorney’s fees and for costs and attorney’s fees incurred by the Town by reason of any legal action challenging such claim.

7. Affidavits / Acknowledgments

Proposers should complete and submit as part of its Proposal all of the following forms and/or documents:

- 6.1 RFP Information Form
- 6.2 Certificate of Authority
- 6.3 Insurance Requirements
- 6.4 Proposer Background Information
- 6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)
- 6.6 Debarment and Suspension Certificate
- 6.7 Proposer (Vendor) Application
- 6.8 Copy of Proposer’s Occupational License
- 6.9 Conflict of Interest, if applicable

5.2. Response Format

Bid responses are to be submitted and received digitally via www.demandstar.com

Bids are to be submitted on the bid forms included in the Bid Documents package.

Responses received after that date and time will not be accepted.

Proposals must be signed by an official legally authorized to bind the Proposer to the provisions given in the Proposal. Proposals are to remain valid for at least 180 days. Upon award of a Letter of Engagement, the contents of the Proposal of the Successful Proposer may be included as part of the Letter of Engagement, at the Town’s discretion.

Proposers must provide a response to each issue. Proposals must be prepared in a concise manner with an emphasis on completeness and clarity.

5.3. EVALUATION CRITERIA

Proposals shall be evaluated based upon the following criteria and weight:

<u>CRITERIA</u>	<u>PERCENTAGE</u>
Proposer's list of Personnel to be Assigned	30 %
Proposers Experience in Governmental Accounting	30 %
Proposers Top 3 References	30%
Audit Fee	10%

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6.0. RFP Response Forms

CHECK LIST

This checklist is provided to help the Proposer to conform with all form/document requirements stipulated in this RFP.

Submitted With Proposal

6.1 RFP Information Form

This form must be completed, signed, and returned with Proposal.

YES _____

6.2 Certificate of Authority, must be completed, signed & returned with Proposal.

YES _____

6.3 Insurance Requirements

Acknowledgment of receipt of information on the insurance requirements for this RFP.

YES _____

6.4 Proposer Background Information

This form must be completed in its entirety to verify the capability of Proposer to perform the services specified in the RFP.

YES _____

6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)

YES _____

6.6 Debarment and Suspension Certificate *(must be signed)*

YES _____

6.7 Proposer (Vendor) Application,

If applicable - All prospective Proposers must complete a Vendor application for the commodities/services the Proposer can regularly supply to the Town. Should a prospective Proposer not be currently listed on the Town's Proposer/Proposer's list, a Vendor application will be enclosed with the RFP package. Proposers who have already submitted an application and secured a vendor number from the Town are not required to submit a new Vendor application.

YES _____

6.8 Business Tax Receipt - All Responses shall be accompanied by a copy of the Proposer's current Business Tax Receipt(s), as required.

YES _____

6.9 Conflict of Interest, *if applicable*

YES _____

6.10 Complete Proposal with all required documentation and Attachments.

YES _____

**FAILURE TO PROVIDE EACH OF THE ABOVE MAY
DISQUALIFY THE PROPOSAL**

6.1. RFP Information Form

Mailing Date:
RFP 104 -2024

Buyer:
Email:

Town of Lake Park
townclerk@lakeparkflorida.gov

Responses must be received by:
February 20, at 2:30 A.M. Eastern Time

THE LETTER OF ENGAGEMENT

EXTERNAL AUDITING SERVICES

RFP 104 -2024

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm, or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am legally authorized to sign for the Proposer. (Please print the following and sign your name below where indicated.)

Firm's Name: _____

Telephone: _____

Principal Business Address:

Fax: _____

E-mail address: _____

Contact Name: _____

Mailing Address: _____

Title: _____

Authorized Signature: _____

RFP Certification Form (page 1 of 4)

**CERTIFICATE OF AUTHORITY
(IF CORPORATION)**

STATE OF _____)
) SS:
COUNTY OF _____)

I HEREBY CERTIFY that a meeting of the Board of Directors of the

a corporation existing under the laws of the State of _____, held on _____
_____, 20_____, the following resolution was duly passed and adopted:

"RESOLVED, that, as President of the Corporation, be and is hereby authorized to execute the Proposal dated, _____, 20_____, to the Town of Lake Park and this corporation and that their execution thereof, attested by the Secretary of the Corporation, and with the Corporate Seal affixed, shall be the official act and deed of this Corporation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the corporation this _____, day of _____, 20_____.

Secretary: _____

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY
THE PROPOSAL.**

RFP Certification Form (Page 2 of 4)

**CERTIFICATE OF AUTHORITY
(IF PARTNERSHIP)**

STATE OF _____)
) SS:
COUNTY OF _____)

I HEREBY CERTIFY that a meeting of the Partners of the _____

organized and existing under the laws of the State of _____, held on _____, 20_____, the following resolution was duly passed and adopted:

"RESOLVED, that, _____, as _____ of the Partnership, be and is hereby authorized to execute the Proposal dated, _____ 20_____, to the Town of Lake Park and this partnership and that their execution thereof, attested by the _____ shall be the official act and deed of this Partnership."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this _____, day of _____, 20____.

Secretary: _____

(SEAL)

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.

RFP Certification Form (Page 3 of 4)

**CERTIFICATE OF AUTHORITY
(IF JOINT VENTURE)**

STATE OF _____)
) SS:
COUNTY OF _____)

I HEREBY CERTIFY that a meeting of the Principals of
the _____

_____ organized and existing under the laws of the State of
_____, held on _____,
20_____, the following resolution was duly passed and adopted:

"RESOLVED, that, _____ as _____ of
the Joint Venture be and is hereby authorized to execute the Proposal
dated, _____ 20_____, to the Town of Lake Park official act and deed of this Joint
Venture."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this _____, day of
_____, 20_____.

Secretary: _____

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY
THE PROPOSAL.**

RFP Certification Form (Page 4 of 4)

CERTIFICATE OF AUTHORITY
(if Individual)

STATE OF _____)
) SS:
COUNTY OF _____)

I HEREBY CERTIFY that as an individual, I _____
(Name of Individual)

and as a d/b/a (doing business as) _____
(if applicable)

exist under the laws of the State of Florida.

“RESOLVED, that, as an individual and/or d/b/a (if applicable), be and is hereby authorized to execute the Proposal dated, _____, 20____, to the Town of Lake Park as an individual and/or d/b/a (if applicable) and that my execution thereof, attested by a Notary Public of the State, shall be the official act and deed of this attestation.”

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Notary Public this _____, day of _____, 20____.

NOTARY PUBLIC: _____
Commission Number: _____

I personally know the individual/do not know the individual (Please Circle)

Driver's License # _____

(SEAL)

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.

6.3. Indemnification and Insurance

INDEMNIFICATION

Successful Proposer shall indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as “Indemnities”) and each of them from and against all loss, cost, penalties, fines, damages, claims, expenses (including attorney’s fees) or liabilities (collectively referred to as “Liabilities”) by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Letter of Engagement which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of Successful Proposer or its employees, agents, or Sub-Consultants (collectively referred to as “Proposer”), regardless of whether it is, or is alleged to be, caused in whole or part (whether joint, concurrent, or contributing) by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the provisions in the Letter of Engagement or the failure of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any governmental authority, Federal or State, in connection with the performance of the Letter of Engagement. Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Proposer, or any of its Sub-Consultants, as provided above, for which the Successful Proposer’s liability to such employee or former employee would otherwise be limited to payments under State Worker’s Compensation or similar laws.

Successful Proposer further agrees to indemnify, defend and hold harmless the Indemnities from and against (i) any and all Liabilities imposed on account of the violation of any law, ordinance, order, rule, regulation, condition, or requirement, in any way related, directly or indirectly, to Successful Proposer’s performance under the Letter of Engagement, compliance with which is left by the Letter of Engagement to the Proposer, and (ii) any and all claims, and/or suits for labor and materials furnished by the Successful Proposer or utilized in the performance of the Letter of Engagement or otherwise.

Where not specifically prohibited by law, Successful Proposer further specifically agrees to indemnify, defend and hold harmless the Indemnities from all claims and suits for any liability, including, but not limited to, injury, death, or damage to any person or property whatsoever, caused by, arising from, incident to, connected with or growing out of the performance or non-performance of the Letter of Engagement which is, or is alleged to be, caused in part (whether joint, concurrent or contributing) or in whole by any act, omission, default, or negligence (whether active or passive) of the Indemnities. The foregoing indemnity shall also include liability imposed by any doctrine of strict liability.

The Successful Proposer shall furnish to the Town Clerk, Town of Lake Park, 535 Park Avenue, Lake Park, Florida 33403, Certificate(s) of Insurance prior to execution of the Letter of Engagement which indicate that insurance coverage has been obtained which meets the requirements as set forth in this RFP under “Insurance” in the General Conditions and Instructions section.

BINDERS ARE UNACCEPTABLE.

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Letter of Engagement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

--If insurance certificates are scheduled to expire during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

--In the event that expired certificates are not replaced with new or renewed certificates which cover the contractual period, the Town shall:

A) Suspend the Letter of Engagement until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP: or

B) Terminate the Letter of Engagement for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Letter of Engagement.

The undersigned Proposer acknowledges that he/she has read the above information and agrees to comply with all the above Town requirements.

Proposer: _____ Signature:

(Company name)

Date: _____ Print Name:

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL

6.4. Proposer Background Information

INSTRUCTIONS:

This questionnaire is to be included with the Proposal. **Do not leave any questions unanswered.** When the question does not apply, write the word(s) "None", or "Not Applicable", as appropriate. Please print.

COMPANY NAME:

COMPANY OFFICERS:

President _____

Vice President _____

Secretary _____

Treasurer _____

COMPANY OWNERSHIP:

_____ % of
ownership

_____ % of
ownership

_____ % of
ownership

_____ % of
ownership

LICENSES:

1. County or Municipal Business Tax Receipt Number _____ (attach copy with Response)

2. Business Tax Receipt Classification _____

3. Business Tax Receipt Expiration Date: _____

4. Social Security or Federal I.D. Number _____

EXPERIENCE:

6. Number of Years the Proposer has been in business:_____.

7. Number of Years' experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: _____

8. Number of Years' experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: _____

9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

Proposer Background Information (continued)

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: _____ Phone Number _____

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: _____ Phone Number _____

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: _____ Phone Number _____

FIRM NAME/ADDRESS

DATE OF JOB

DESCRIPTION OF JOB

_____	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: _____ Phone Number _____

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL

6.5. Sample Affirmative Action Policy
For Equal Employment Opportunity

**AFFIRMATIVE ACTION/
EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of **(Company Name)** to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

One of the management duties of all principals at **(Company Name)** is to ensure that the following personnel practices are being satisfied:

1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

2. Maintain equitable principles in the recruitment, hiring, training, compensation, and promotion of employees.

3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity age, familial status, veteran and handicapped status.

(Company Name) is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, **(Company Name)** has assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact (Name of assigned principal) at (telephone number) regarding this Affirmative Action Policy.

DATE: _____

(SIGNATURE/TITLE): _____

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL.

6.6. Debarment and Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Finance Director and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a Proposer from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend Proposers shall be exercised in accordance with regulations which shall be issued by the Finance Director after approval by the Town Manager, the Town Attorney, and the Town Commission.

(b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract, or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under State or Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under State or Federal antitrust statutes arising out of the submission of RFP or proposals;
4. Violation of contract provisions, which is regarded by the Finance Director to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any Federal, State or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

(c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred

or suspended as set forth in paragraph (b) (5).

Company name: _____

Signature: _____

Date: _____

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL.