

JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS



**REQUEST FOR PROPOSALS (RFP) FOR
PROFESSIONAL AUDITING SERVICES
RFP 2025-07**

RFP ADVERTISE DATE: July 16, 2025

RFP RELEASE DATE: July 16, 2025

RESPONSES DUE DATE AND TIME: August 19, 2025 @ 3:00 P.M.

MAIL OR DELIVER RESPONSES TO:

(hand-delivery or express mail services)

Jefferson County Board of County Commissioners

ATTN: RFP 2025-07

1 Courthouse Circle

Monticello, FL 32344

Contact:

CLERK OF COURT OFFICE

Kim Gilmore

1 Courthouse Circle

Monticello, FL 32344

850-342-0218

kgilmore@jeffersonclerk.com

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INTENT AND GENERAL INFORMATION

Jefferson County Board of County Commissioners “County” through Requests for Proposals No. 2025-07, is soliciting sealed proposals from interested and qualified accounting and auditing firms or individual certified public accountants to provide Auditing Services to the County, commencing with the fiscal year ending September 30, 2025, and continuing for the following two fiscal years. The firm or individual must be established as a legal entity in the State of Florida. The firm or individual must also be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

These audits are to be performed in accordance with generally accepted auditing standards, the standards for financial audits set forth in the United States General Accounting Office's (GAO), Government Auditing Standards, the provisions of the federal Single Audit Act of 1996, United States Office of Management and Budget (OMB) Circular A-133 Audits of State, Local Governments, and Non-Profit Organizations, the Florida Single Audit Act of Section 215.97, Florida Statutes (FLA. STAT.), and the Audits of State and Local Governments as well as the following additional requirements, that include but are not limited to:

Section 218.39, Fla. Stat.

Section 11.45, Fla. Stat.

Chapter 10.550, Rules of the Auditor General, Local Governmental Entity Audits

State of Florida Local Government Financial Reporting, Bureau of Accounting,
Department of Financial Services

Section 11.45, Fla. Stat., requires an annual financial audit of all County agencies. Section 11.45 Fla. Stat. defines a financial audit as an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Section 218.32(1)(a), Fla. Stat. also requires that, “[t]he county annual financial report must be a single document that covers each county agency.” Further, Section 218.39(2), Florida Statutes, provides the following:

The county audit report must be a single document that includes a financial audit of the county as a whole and, for each county agency other than a board of county commissioners, an audit of its financial accounts and records, including reports on compliance and internal control, management letters, and financial statements as required by rules adopted by the Auditor General. In addition, if a board of county commissioners elects to have a separate audit of its financial accounts and records in the manner required by rules adopted by the Auditor General for other county agencies, the separate audit must be included in the county audit report.”

Firms interested in preparing a response for this RFP must complete the requirements set forth in this RFP, its attached documents and documents incorporated by reference (collectively

referred to as the “RFP”). Under the proposal process of Jefferson County, the conditions set forth herein are binding on the Proposer as confirmed by the signature of a person with legal authority to bind the Proposer on the cover letter transmitting its Proposal to the County in response to this RFP.

If this RFP is amended, the County Manager’s Office will issue an appropriate addendum to the RFP. If an addendum is issued, all terms and conditions of this RFP that are not specifically modified in the addendum shall remain unchanged. An addendum to this RFP will be issued if any of the dates and/or times change. Specific dates/time will be determined at each phase.

It is understood and the Proposer hereby agrees to be solely responsible for obtaining all materials and determining the best methods that will be utilized to meet the intent of the specifications of this RFP. Failure by the Proposer to acquaint themselves with the available information will not relieve them from responsibility for estimating properly the difficulty or cost of successfully performing the Work. Proposers are expected to examine the specifications and all instructions pertaining to the required commodities/services. Failure to do so will be at Proposer’s own risk.

The County reserves the right to reject any Proposal found to be non-responsive, vague, or non-conforming. The County also reserves the right at any time to withdraw all or part of this RFP to protect its best interests. The County is not liable for any costs incurred by the Proposer in preparing its response, nor is a response an offer to contract with any Proposer. Pursuant to Chapter 119, Florida Statutes (FLA. STAT.), all responses are subject to Florida’s public records laws.

While every effort is made to ensure the accuracy and completeness of information in the RFP, it is recognized that the information may not be complete in every detail and that all work may not be expressly mentioned in the RFP. It is the responsibility of the Proposer to include in its Proposal all pertinent information in accordance with the objectives of the RFP.

Proposers interested in the Work are instructed to submit **seven (7) original hard copy and one (1) electronic copy** (USB flash drive) of its **complete** Proposal in accordance with this RFP, no later than **August 19, 2025 @ 3:00 P.M.**, unless otherwise changed through an addendum to this RFP, to the Clerk of Court’s Office at 1 Courthouse Circle., Monticello, FL 32344. (Microsoft Word versions of all appendices can be requested from the Clerk of Court’s Office.) Proposals received after this date and time will not be considered and shall be returned unopened.

- **Jefferson County is an Equal Opportunity Employer.**
- **MBE/WBE businesses are encouraged to participate.**
- **Jefferson County strictly enforces open and fair competition.**

ADA – Special Accommodations: Any person requiring accommodations by the County due to a disability should call the Clerk of Court’s Office at 850-342-0218 at least five (5) working days prior

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to any pre-response Conference, response opening, or meeting. If you are hearing or speech impaired, please contact the County Manager's Office by the Florida Relay Service, which can be reached at 1-800-955-8771 (TTY).

The RFP and any addenda issued are available on the Jefferson County website at <http://www.jeffersoncountyfl.gov> or by contacting the County at 850-997-3083. All questions pertaining to this RFP should be submitted in writing in accordance with Section 1.1 of the RFP.

SECTION 1.0 SCHEDULE OF EVENTS

Failure to comply with this or any other paragraph of this RFP shall be sufficient reason for rejection of the Proposal.

All times listed in the Schedule of Events are Eastern Standard Time (EST).

<i>Event</i>	<i>Date/Time</i>
Proposal Advertisement Date	July 16, 2025
Release of Request for Proposals	July 16, 2025
Questions Due from Prospective Bidder	July 30, 2025
Responses to questions due	August 5, 2025
PROPOSALS DUE TO BOCC	August 19, 2025 @ 3:00 P.M.
Bid Opening Date	August 19, 2025 @ 4:00 P.M.
Oral Presentations (if needed)	TBD
Posting of Intended Award	August 26, 2025
Board Consideration of Intended Award	September 4, 2025
Posting of Notice of Award	September 11, 2025

- 1.1 All inquiries and questions concerning this RFP must be in writing (e-mail is acceptable), received in accordance with Section 1.0 Schedule of Events, and must be directed to: Kim Gilmore, Deputy Clerk, at kgilmore@jeffersonclerk.com.

Questions and responses will be posted on the County's Website and, if necessary, an Addendum or Addenda will be issued.

- 1.2 Respondents will be notified of the County's desire to enter additional discussions and hear an oral presentation of proposed solutions, if necessary.

SECTION 2.0 CONE OF SILENCE

- 2.1 A Cone of Silence will be in effect for this RFP beginning with the advertisement date of **July 16, 2025**, and will terminate upon issuance of Notice of Award. A violation of the “Cone of Silence” renders any award voidable at the sole discretion of the County Manager with approval from the Board of County Commissioners and may subject the potential Respondent/Consultant or representative to debarment.
- 2.2 The prospective Proposer shall not have any communication with any County officers, agents, or employees regarding this RFP or project. No interpretation of the meaning of the plans, specifications or RFP shall be made to a Proposer orally. Any such oral or other interpretations or clarifications shall be without legal effect.
- 2.3 All requests for interpretations or clarifications shall be in writing, addressed to the contact person as shown in Section 1.0, Schedule of Events. All such request for interpretations or clarifications must be received in writing in accordance with Section 1.0, Schedule of Events. Any and all such interpretations and supplemental instructions shall be in the form of a written addendum which, if issued, shall be posted on the County’s website on the date indicated in Section 1.0, Schedule of Events. Such written addenda shall be binding on the Proposer and shall become a part of the RFP Document(s)

SECTION 3.0 SCOPE OF SERVICES (SOS) / SCOPE OF WORK (SOW)

3.1 General

The County is seeking proposals from qualified and experienced professional accounting firms or individuals with **no less than five (5) years of experience** as a State of Florida professional accountant or accounting firm with a focus on state, federal and local government law to provide robust, comprehensive accounting and auditing services to the County. Experience with local government audits and preparation of annual financial statements is preferred.

- 3.1.1 The firm or individual must be established as a legal entity in the State of Florida.
- 3.1.2 The firm or individual must also be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- 3.1.3 The firm or individual must meet the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (the yellow book) and Laws and Rules of the Florida Board of Accountancy Chapter 455 and 475, Fla. Stat. Chapter 11, 218 and other applicable statutes, and Florida Administrative Code Chapter 61H1.
- 3.1.4 Proposers are required and expected to be familiar with and understand the laws, regulations, and policies governing local government accounting and financial systems.

- 3.1.5 The selected firms shall be capable of responding to any requirements of any federal or state regulatory agency, the County Manager, County staff, and the Board.
- 3.1.6 The firm selected should be capable of having its staff on the project site or availability for meetings within one business day following a request from the County. Response time for specific projects to address urgent or emergency needs will be addressed in each task order.
- 3.1.7 Time charged to the County for projects shall not include time spent traveling from the firm's office to Jefferson County.
- 3.1.8 Licensure: Professional auditing services are to be performed by persons appropriately licensed or registered in the State of Florida and pursuant to federal, state and/or county laws governing the practice of the Professional Auditing Services.
- 3.1.9 The selected Proposer to provide professional auditing services to the County shall submit an annual statement of qualifications, performance data, hourly price schedules, and insurance certificates.
- 3.1.10 The County may also request special reviews, reports, findings, and recommendations of the following, but not limited to, specific programs, processes, automated systems, etc. Each such request shall be negotiated and committed to writing in the form of a Task Order or Letter of Engagement and shall be based on sound accounting and auditing practices in accordance and the cost for each shall be based on the successful Proposers' cost proposal.
- 3.1.11 Proposer may not subcontract work under this agreement without express, written permission of the County. All subcontractors selected must comply with the same terms and conditions of this agreement.

3.2 **Background**

Jefferson County, Florida was established in 1827, and the Jefferson County Board of County Commissioners (the "Board") (a/k/a the "County", "local government") operates pursuant to the Florida Constitution Article VIII, Section 1, and Florida Statutes Chapter 125. The Board is comprised of five commissioners elected from different geographical districts within Jefferson County by the electors of Jefferson County and is the legal authority for the County. The Board appoints the County Manager to manage and oversee all county functions, operations, finances, and staff.

Jefferson County is a political subdivision of the State of Florida but is not a "Charter County." Jefferson County had an estimated 2020 population of 14,510 residents.

In addition to the Board of County Commissioners, there are five independently elected constitutional officers as follows:

- 1. Clerk of the Circuit Court
- 2. Property Appraiser

3. Sheriff
4. Supervisor of Elections
5. Tax Collector

All the Constitutional Officers and County Commissioners are governed by and derive their operating authority from the Constitution and laws of the State of Florida. There is also a contracted County Attorney reporting directly to the Board of County Commissioners.

To assist the proposal development, the total County government is further described as follows:

Board of County Commissioners. The officials are an independently elected five- member Board as established by Article VIII, Section 1(e), of the Florida Constitution. Generally, the Board adheres to the accounting principles, standards and procedures prescribed by the

State of Florida, Office of the Comptroller, Department of Banking and Finance, Bureau of Local Government Finance, as set forth in the Uniform Accounting System manual which closely conforms to the publication of the National Committee on Governmental Accounting entitled, Governmental Accounting, Auditing and Financial Reporting (GAAFR), other promulgations of The National Council on Governmental Accounting, and the Industry Audit Guide for State and Local Governments published by the American Institute of Certified Public Accountants (AICPA).

The Board appoints a County Manager to administer all policies emanating from its statutory powers and authority.

The ***Clerk of the Court*** also functions as the County's Finance Office for the proper and accurate recording of all revenues, income, expenses, and encumbrance of long-term obligations. They are also responsible for all vendor payments authorized by the Board and conduct a pre-audit of vendor payments and effects all payment either through written checks, wire, or EFT payments. The Clerk of the Court also properly prepares and verifies the accuracy of all financial reports. The County uses financial reports generated by the Clerk's financial system for all budget allocations, income, revenue, and expenditure data to ensure a balanced budget.

3.3 Key Milestones and Target Dates

3.3.1 Schedule for the Fiscal Year 2024-2025 Audit

- A. These dates are subject to change based on regulatory or statutory requirement. A similar schedule will be developed for audits of future fiscal years. Each of the following shall be completed by the auditor no later than the dates indicated.
- B. Fieldwork - The auditor shall complete all fieldwork by January 31, 2026, unless otherwise negotiated. The county will provide fiscal year end data to the auditor by November 30 of each year. Auditors may request quarterly data throughout the fiscal year.

- C. Draft Reports - The auditor shall have drafts of all audit reports and recommendations to the County, Clerk of the Circuit Court, and individual constitutional officers by March 31, 2026, unless otherwise negotiated.
- D. Entrance Conferences, Progress Reporting and Exit Conferences

3.3.2 A similar time schedule will be developed for audits for future fiscal years. At a minimum, the following conferences should be held:

- A. Entrance conference with Elected Officials - To be scheduled.
- B. Entrance conference with key Accounting and Finance personnel - To be scheduled. The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to plan for workspace and other needs of the auditor.
- C. Exit conferences with the Clerk of the Circuit Court, Chairperson of the Board of County Commissioners (or designee), individual Commissioners (or designee) and individual constitutional officers - To be scheduled. The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.
- D. Bi-weekly status meetings the successful Proposer shall be held with the County, key management staff as determined by the County Manager and the Clerk of the Circuit Court, key Finance Department personnel at the beginning of audit fieldwork and continuing until the final report is issued. These conferences may take place by electronic/virtual methods if they cannot be scheduled in person. Alternatively, the selected Proposer may provide written reports on the progress of the audit on a weekly basis.

3.3.3 Date Final Report is Due

- A. The auditor shall provide all recommendations, revisions, and suggestions for improvement to the Clerk of the Circuit Court (or designee), and each constitutional officer or designee (as applicable) by April 15 of each year, unless otherwise negotiated.
- B. Each official will complete their review of the draft reports and respond to the management letter comments (as applicable) as expeditiously as possible. It is not expected that this process will exceed three weeks. During this period, the auditor should be available for any meetings which may be necessary to discuss the audit reports. Once all issues for discussion are resolved and the County's responses are incorporated, the final signed report shall be delivered to the Clerk of the Circuit Court and each constitutional officer as applicable. This process must be completed, and the final reports delivered by April 30 of each year, unless otherwise negotiated.

3.4 Scope of Work to be Performed Each Fiscal Year

- 3.4.1 Jefferson County desires the successful Proposer to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles on its Government Wide and Fund Financial statements and schedules, which are prepared for inclusion in the County's Financial Report.
- 3.4.2 The successful Proposer shall review/audit the Schedule of Restricted Cash Activity of the Statement of County Funded Court Related Functions.
- 3.4.3 The successful Proposer will prepare and oversee the timely submission of the form FLA. STAT.SAC and the A-133 Audit Reporting package. Auditor will assist in preparing the financial statements, preparation of the Single Audit required by the Federal Audit Clearing house (FAC), preparation of the Annual Financial Report required by the Florida Department of Financial Services, preparation of the Schedule of Expenditures of Federal awards.
- 3.4.4 State Financial Assistance and related notes, preparation of Highway Report required by the Florida Department of Transportation, in conformity with U.S. generally accepted accounting principles based on information provided
- 3.4.5 These audits are to be performed in accordance with generally accepted auditing standards, the standards for financial audits set forth in the United States General Accounting Office's (GAO), Government Auditing Standards (2003), the provisions of the federal Single Audit Act of 1996, United States Office of Management and Budget (OMB) Circular A-133 Audits of State, Local Governments, and Non-Profit Organizations, the Florida Single Audit Act of Section 215.97, Florida Statutes, and the Audits of State and Local Governments as well as the following additional requirements, but not limited to:
- Section 218.39, Florida Statutes
 - Section 11.45, Florida Statutes
 - Chapter 10.550, Rules of the Auditor General, Local Governmental Entity Audits
 - State of Florida Local Government Financial Reporting, Bureau of Accounting, Department of Financial Services

3.5 Auditing Standards and Requirements to be Followed.

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the United States General Accounting Office's (GAO) Government Auditing Standards, the provisions of the federal Single Audit Act, the United States Office of Management and Budget (OMB) Circular A-133, the Florida Single Audit Act of Florida Statute 215.97, and the Audits of State and Local Governments; Section 11.45, Florida Statutes; Chapter; 10.550, Rules of the Auditor General Local Governmental Entity Audits; and any other required standards that are or become applicable.

3.6 Reports to be Issued.

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

- A. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. In addition to the report for the County as a whole, a separate report is required for the Board of County Commissioners, each of the five constitutional officers, and the Annual Comprehensive Financial Report (ACFR).
- B. A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- C. A report on compliance with applicable laws and regulations.
- D. A report on the fair presentation of Supplementary Information Schedules of Federal, State, and Local Financial Assistance in relation to the financial statements of the County taken as a whole.
- E. A report on the internal control structure used in administering federal, state, and local financial assistance programs.
- F. A report on the compliance with laws and regulations related to major and non-major federal, state, and local financial assistance programs. This report should include an opinion on compliance with specific requirements applicable to major federal financial assistance programs, a report on compliance with general requirements applicable to major federal financial assistance programs, and a report on compliance with laws and regulations applicable to non-major federal financial assistance program transactions tested.
- G. Any other attestations and certifications may be required by the Florida Statutes or Florida Administrative Code. This includes, but is not limited to:
 - 1. A report on the fair presentation of the Statement of Revenues and Expenditures and Allocation of Funds - Additional Court Costs.
 - 2. A certification on the fair presentation of the Statement of County Funded Court Related Functions in accordance with the provisions of Section 29.0085, Florida Statutes.
 - 3. A certification on the fair presentation of the Assessment of Additional Court Costs in accordance with the provisions of Section 939.185, Florida Statutes.
 - 4. A report on the fair presentation of the Clerk of the Circuit Court Compliance Control Questionnaire.
 - 5. Management letter.

- 3.6.1 In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which

could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. In addition, the audit reports should include all necessary components and disclosures required by the applicable Rules of the Auditor General.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls.

- 3.6.2 Separate reports shall be issued for the Board of County Commissioners and each constitutional officer.
- 3.6.3 The reports on compliance shall include all instances of noncompliance with applicable laws and regulations.
- 3.6.4 Irregularities and illegal acts: The auditor shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the Finance Director, to the elected official responsible for the operations of the unit of the County being audited, and then, when appropriate, to the next higher authority in the organization.
- 3.6.5 Reporting to the Clerk of the Circuit Court: The auditors shall assure themselves that the Clerk of the Circuit Court is informed of each of the following:
 - A. The responsibilities of the auditor under generally accepted auditing standards.
 - B. Significant audit adjustments.
 - C. Difficulties encountered in performing the audit.

3.7 Special Considerations

- 3.7.1 Jefferson County will send its comprehensive annual financial report to the State of Florida, all grant award agencies, and other federal or state agencies as may be required by law or agreement.
- 3.7.2 Jefferson County may prepare one or more official statements in connection with the sale of debt securities which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required under the contract, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor, and any necessary "comfort letters."
- 3.7.3 The schedule of federal, state, and local financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance are to be issued as part of the comprehensive annual financial report.

- 3.7.4 The audit requirements of the Single Audit Act shall be performed on all federal, state, and local financial assistance programs.
- 3.7.5 The auditor will be responsible for the preparation of the required financial statements and the accompanying notes for the Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.
- 3.7.6 The County is progressive in its attitude toward new accounting standards. Early implementation is practiced when recommended. The auditor should be able to provide guidance and assist in the implementation of current changes in governmental accounting standards.
- 3.7.7 As required by the provisions of Chapter 10.550, Rules of the Auditor General, the auditor shall review the Annual Financial Report of Units of Local Government (which is required to be completed pursuant to the provisions of Section 218.32, Florida Statutes), to ensure it agrees with the audited financial statements.
- 3.7.8 A list of findings and other weaknesses with responses from the most recent financial statement audit of Jefferson County are available upon request. Of those findings and other weaknesses, management believes that all the issues have been resolved.
- 3.7.9 The auditor shall be required to provide an electronic copy and ten (10) bound copies of the Comprehensive Annual Financial Report, and ten (10) copies of a report on the financial statements, internal control and compliance in accordance with the audit guide and standards for compliance with the Federal and Florida Single Audit Acts, as may be required. Finally, five (5) bound copies of the audit on the Constitutionals are required.

3.8 Working Paper Retention and Access to Working Papers

- 3.8.1 All working papers and reports must be retained, at the auditor's expense, for a minimum of five years after the release of the audit, unless the firm is notified in writing by Jefferson County of the need to extend the retention period.
- 3.8.2 The auditor will be required to make working papers available, upon request, without charge, to the following parties or their designee:
 - Jefferson County
 - United States Department of Health and Human Services
 - United States General Accounting Office (GAO)
 - United States Department of Treasury
 - Parties designated by the federal or state governments or by Jefferson County as part of an audit quality review process.
 - Auditors of entities of which the County is a recipient or sub-recipient of state or federal grant funds.

- 3.8.3 In addition, 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.

3.9 Assistance to be Provided to the Auditor and Report Preparation

- 3.9.1 Finance Department and Clerical Assistance - Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. Trial balances will be prepared by Finance Department staff for the Board of County Commissioners and Clerk of the Circuit Court. Other Constitutional Officers are responsible for the preparation of their trial balances. Any additional information provided by Jefferson County will be in the format maintained by the County. Any additional or reformatted schedules will be the responsibility of the auditor. Confirmations will be typed in by Finance Department staff, if requested. In addition, clerical support will be made available to the auditor.
- 3.9.2 Electronic Data Processing (EDP) Assistance -The availability of EDP personnel to assist the auditor in performing the engagement will be limited, so the need should be specifically addressed in submitted proposals. EDP personnel will be available to provide systems documentation and explanations. The auditor will be provided with inquiry only access to the accounting systems of both the Board of County Commissioners and Clerk of the Circuit Court.
- 3.9.3 Work Area, Telephones, Photocopying and Facsimile Machines – Jefferson County will provide the auditor with reasonable workspace, desks, and chairs.
- 3.9.4 Report Preparation - Report preparation, editing and printing of the Board report and the ACFR shall be the responsibility of the auditor. In addition, the auditor shall also be responsible for the preparation and printing of the following reports:
- A. Single Audit
 - B. Financial Statements of the Constitutional Officers
 - C. Report on Internal Control Structure and Compliance with Laws and Regulations
 - D. Statement of Revenues and Expenditures and Allocation of Funds - Additional Court Costs
 - E. Report on Statement of Revenues and Expenditures and Allocation of Funds - Additional
 - F. Court Costs
 - G. A report on the Clerk of the Circuit Court Compliance

SECTION 4.0 PROPOSAL RESPONSE REQUIREMENTS

4.1 Overview

- 4.1.1 The use of the terms “shall,” “must,” or “will” (except to indicate simple futurity) in this RFP indicates a mandatory requirement or condition. The words “should” or “may” in this RFP indicate desirable attributes or conditions but are permissive in nature. Deviation from, or omission of, such a desirable feature will not by itself cause rejection of a Proposal.
- 4.1.2 Proposals not meeting all material requirements of this request or which fail to provide all required information, documents, or materials such as request forms, bonds, etc., will be rejected as non-responsive. Material requirements of the Proposal are those set forth as mandatory, or without which an adequate analysis and comparison of replies is impossible, or those which affect the competitiveness of replies or the cost to the County. A Proposer whose Proposal, past performance, or current status that does not reflect the capability, integrity or reliability to perform fully and in good faith the requirements of the Contract may be rejected as non-responsible.
- 4.1.3 The County reserves the right to determine which Proposals meet the material requirements of the RFP and which Proposals are responsible and/or responsive. Further, the Board of County Commissioners may reject any and all Proposals and seek new Proposals when it is in the best interest of the County to do so.
- 4.1.4 A Proposal by a corporation shall be executed in the corporate name by the president or a vice-president or other corporate officer accompanied by evidence of authority to sign. The corporate seal shall be affixed and attested by the secretary or an assistant secretary. The corporate address and state of incorporation shall be provided on the Proposal Form, for a Proposal by a/an:

- a. Partnership shall be executed in the partnership name and signed by a partner (whose title must appear under the signature), accompanied by evidence of authority to sign. The official address of the partnership shall be provided on the Proposal Form.
- b. Limited liability company shall be executed in the name of the firm by a member and accompanied by evidence of authority to sign. The state of formation of the firm and the official address of the firm shall be shown.
- c. Individual shall show the Proposer's name and business address.
- d. Proposal by a joint venture shall be executed by each joint venture member in the manner indicated on the Proposal form. The official address of the joint venture must be provided on the Proposal Form.

4.1.5 All names shall be printed in ink below the signatures.

4.1.6 The Proposal shall contain an acknowledgment of receipt of all Addenda, the numbers and dates of which shall be filled in on the Proposal form.

4.1.7 The postal and email addresses and telephone number for communication regarding the Proposal shall be shown.

4.1.8 A Proposer seeking to do business with the County shall, at the time of submitting a Proposal, be appropriately registered with the Department of State in accordance with the provisions of Chapters 605, 607, 617, or 620 Florida Statutes, as applicable. For further information on required filing and forms, please go to the following sites: <http://sunbiz.org/index.html> or <http://www.dos.state.fl.us/doc/index.html>.

The Proposal shall contain evidence of Proposer's authority and qualification to do business in the state or locality where the Project is located or Proposer shall covenant in writing to obtain such qualification prior to award of the Contract and attach such covenant to the Proposal. Proposer's state contractor license number, if any, shall also be shown on the Proposal Form.

4.2 Response to the RFP shall be submitted in the format described below:

Proposals must be divided as described below and must include the information/documents specified in the applicable tab. Proposals that do not adhere to the following format or include the requested information/documents may be considered incomplete and therefore unresponsive by the County.

The County reserves the right to seek additional/supplemental representation on specific issues as needed. Proposals should be typed. **No changes in or corrections to Proposals will be allowed after the Proposals are opened.** The signer of the Proposal must declare that the Proposal in all

respects fair and in good faith without collusion or fraud and that the signer of the Proposal has the authority to bind the principal Proposer.

The County will not be liable for any costs incurred by Proposer prior to entering a contract. Therefore, all Proposers are encouraged to provide a simple, straightforward, and concise description of their ability to meet the RFP requirements.

TAB 1 – PROPOSAL TRANSMITTAL FORM ON THE FIRMS LETTERHEAD (FORM NO. 1)

All signatures must be by an individual with authority to legally bind the Proposer, witnessed, and corporate and/or notary seal (as applicable.) If the individual signing the Proposal Transmittal Form does not have apparent authority to legally bind the Proposer, attach documentation demonstrating such authority. The corporate or mailing address must match the company information as it is listed on the Florida Department of State Division of Corporations. Attach a copy of the webpage(s) from <http://www.sunbiz.org> as certification of this required information. Verify that all addenda and tax identification number have been provided.

TAB 2 – EXECUTIVE SUMMARY AND QUALIFICATION APPLICATION (FORM NO. 2)

This summary should be no more than three (3), front and back, pages, exclusive of Form No. 2, Qualification Application and Questionnaire. The proposing firm must provide information indicative of experience on other projects of similar complexity that demonstrate successful and reliable experience in past performance within the last seven (7) years as related to this Proposal. Include a list of current clients and the allocated staff members associated with each client.

This Summary should demonstrate experience in Local Government Auditing and preparation of Annual Financial Statements and demonstrate the Proposer's understanding of the Services to be provided and implementation of Services. Further, the Summary should demonstrate that the Proposer has the ability to meet workload and time requirements, particularly as set forth in Section 3.3 of the Scope.

TAB 3 – LETTERS OF REFERENCE (FORM NO. 3)

Include three reference letters from similarly situated communities or local governments dated 2016 or later. Letters must be on the entities letterhead and signed by an authorized official and include a brief description of the project and results, date of the project and name of contact person, e-mail, and phone number.

TAB 4 – COST PROPOSAL

Each Proposer must complete and submit the Cost Proposal in substantially the form set forth below.

RFP 2025-07 PROFESSIONAL AUDITING SERVICES COST PROPOSAL

Year 1:

Audit Engagement	Estimated Blended Hourly Rate	Project Hours	Cost
Financial Audit	[Rate]	[Hours]	[Amount]
Single Audit (if applicable)	[Rate]	[Hours]	[Amount]
Examination Engagement	[Rate]	[Hours]	[Amount]
Subtotal			[Subtotal Amount]
Out-of-Pocket Expenses			[Amount]
Total All-Inclusive Maximum Price			[Total Amount]

Year 2: (Same structure as Year 1)

Year 3: (Same structure as Year 1)

Additional Services (if applicable):

- Hourly rates for additional services: [Rate]

INSTRUCTIONS

Proposals must be received no later than the date and time stated in the Advertisement. Proposals received after that time & date will not be considered. This form must be returned with Proposal. Cost Proposals on any other form will not be accepted.

Company Name	Name of Authorized Representative (Print)
Street Address	Title
City, State, Zip	E-mail Address
Telephone	Authorized Signature

TAB 5 – REQUIRED FORMS DOCUMENTS AND CERTIFICATIONS

The following forms must be fully filled out and signed by a person with authority to bind the Proposer:

- Form No. 4 Indemnification and Hold Harmless Statement
- Form No. 5 Public Entity Crimes Sworn Statement
- Form No. 6 Equal Employment Opportunity/Affirmative Action Statement
- Form No. 7 Drug Free Workplace Certification
- Form No. 8 Conflicts of Interest Disclosure Form No. 9 Non-Collusion Affidavit
- Form No. 10 Ethics Clause & Certification Regarding Lobbying for Contracts, Grants, Loans, and Cooperative Agreements
- Form No. 11 List of Proposed Sub-Contractors
- Form No. 12 Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions
- Form No. 13 E-Verify Certification Form No. 14 Insurance Certification
- Form No. 15 Comments on Proposed Contract
- Form No. 16 System for Award Management Form
- Form No. 17 Byrd Anti-Lobbying Amendment Form
- Form No. 18 Anti-Human Trafficking Affidavit
- Form No. 19 Local Preference Form

Please note any concerns with the proposed contract on Form No. 15. Any comments that are included on this form regarding the contract documents will be forwarded to the legal department for review. The County's acceptance of comments does not guarantee any revision to the contract documents. Comments not included on this form **WILL NOT** be considered. Please indicate NONE or Not Applicable (N/A) if there are no comments on the proposed contract documents.

SECTION 5.0 PROPOSAL OPENING

All Proposals will be opened on the date and time indicated in **Section 1.0, Schedule of Events** (i.e., date Proposals are due) or as modified by Addendum.

SECTION 6.0 EVALUTION OF PROPOSALS AND SELECTION PROCESS

- 6.1 Proposals submitted to this RFP that satisfy the required qualifications and are deemed to be submitted by responsive and responsible Proposers shall be ranked by a Selection Committee consisting of the Constitutional Officers and the County Manager.
- 6.2 The County reserves the right to reject any or all Proposals, including without limitation, nonconforming, nonresponsive, unbalanced or conditional Proposals. The County further reserves the right to reject the Proposal of any Proposer whom it finds, after reasonable inquiry and evaluation, to be non-responsible. The County also reserves the right to waive all informalities not involving price, time or changes in the Services and to negotiate contract terms with the Successful Proposer.
- 6.3 More than one Proposal for the same Services from an individual or entity under the same or different names will not be considered. Reasonable grounds for believing that any Proposer has an interest in more than one Proposal for the Services may be cause for disqualification of the Proposer and the rejection of all Proposals in which that Proposer has an interest.
- 6.4 The County may conduct such investigation as it deems necessary to establish the responsibility, qualifications, and financial ability of Proposers, proposed subcontractors, suppliers, individuals or entities to perform the Services in accordance with the Contract document.
- 6.5 In ranking Proposals the Selection Committee shall evaluate the Proposals on the basis of the information provided by the Proposer, and rank each Proposal for compliance with the qualifications of each Proposer and compliance with the mandatory requirements of the RFP. The County reserves the right to award to more than one Proposer.
- 6.6 The selection committee will evaluate the Proposals that are responsive to the requirements of this RFP using the following weighted criteria listed in order of importance:

CRITERIA	Score
1. Professional Qualifications/Experience	20
2. Local Government Auditing and Preparation of Annual Financial Statements	15
3. Understanding of the Services to be provided and Implementation of Services	25
4. Ability to meet workload and time requirements	10
5. Quality of References	10
6. Cost Proposal	10
7. Oral Presentations, if applicable	5
8. Local Preference	5
TOTAL POSSIBLE POINTS	100 (95 without Oral Presentations)

- 6.7 Proposers may be selected for interviews or oral presentations (shortlisted). The County makes no commitment to any Proposer to this RFP beyond consideration of the written response to this RFP. All Proposers will be notified of the shortlisted and non-shortlisted Proposers as well as the date, time and location of interviews and/or oral presentations.
- 6.8 The Proposals deemed best by the selection committee shall be presented by the County Manager in the form of an Agenda Request to the Jefferson County Board of Commissioners, who shall either accept or deny the recommendation of the selection committee as presented by the County Manager.

SECTION 7.0 INTENT TO AWARD AND CONTRACT EXECUTION

- 7.1 The County reserves the right to incorporate the successful Proposal into the Contract. Failure of a Proposer to accept this obligation may result in the cancellation of the award.
- 7.2 The construction, interpretation, and performance of this RFP, and all transactions under it shall be governed by the laws of the State of Florida and Jefferson County. The Contract shall include all terms and conditions of this RFP, any addenda, response, and the County's contract issued as a result of this RFP.
- 7.3 The County reserves the right to make award(s) by individual item, group of items, all or none, or a combination thereof. The County reserves the right to reject any and all Proposals or to waive any minor irregularity or technicality in the Proposals received. Award will be made to the lowest responsible and responsive Proposer(s) within the category chosen for basis of award. The County reserves the right to award to one or multiple Proposers at its discretion.

- 7.4 The Successful Proposer will be required to assume responsibility for all services offered in the Proposal. The County will consider the Successful Proposer to be the sole point of contact with regard to contractual matters, including payment on any or all charges.
- 7.5 After successful posting of the award for 72 hours, the Successful Proposer will be required to enter into the Contract with the County.

SECTION 8.0 STANDARD TERMS AND CONDITIONS (STAC)

- 8.1 Definitions
- 8.2 Florida Public Records Law and Confidentiality
- 8.3 Procurement Challenges
- 8.4 Construction and Venue
- 8.5 Contract
- 8.6 Term of the Contract and Termination
- 8.7 Insurance Requirements and Bond Requirements
- 8.8 Non-Appropriation of Funds

8.1 Definitions

General terms used throughout this RFP are provided below. Additional definitions may be provided as applicable to a specific section or subject matter.

Award means the determination of a successful Proposer(s) in response to this RFP, resulting in an offer of a Contract to perform the services pursuant to the RFP and their Proposal.

County means the Jefferson Board of County Commissioners (BOCC) and its employees.

Contract means the legally enforceable document agreed to and signed by the County and successful Proposer(s) (collectively referred to as the “Parties”), a draft Contract is attached hereto as Appendix B and incorporated herein.

Contractor refers to a successful Proposer who shall enter into a Contract with the County.

RFP means this document, its attachments and any document hereinafter incorporated by reference.

Proposer means any firm, individual or organization submitting a Proposal in response to this RFP.

Successful Proposer means a Proposer who is Awarded a Contract as result of the Proposal submitted in response to this RFP.

Proposal Bond means an insurance agreement in which a third party agrees to be liable to pay a certain amount of money in the event that a selected vendor fails to accept the contract as Proposal. If required, a Proposal bond/deposit shall be for 5% of the amount of the Proposal.

Payment Bond means a bond which assures that the subcontractors, laborers, and material suppliers will receive payment for the services and products used to fulfill the contract.

Performance Bond means a bond to assure satisfactory performance of the terms of the contract.

Work or **SOW** means the scope of work and/or services.

8.2 Florida Public Records Law and Confidentiality

- 8.2.1. By submitting a Proposal in response to this RFP, a Proposer acknowledges that the County is a governmental entity subject to the Florida Public Records Law (Chapter 119, Florida Statutes). The Proposer further acknowledges that any materials or documents provided to the County may be “public records” and, as such, may be subject to disclosure to, and copying by, the public unless otherwise specifically exempt by Law.
- 8.2.2 Should the Proposer provide the County with any materials which it believes, in good faith, contain information that would be exempt from disclosure or copying under Florida Law; the Proposer shall indicate that belief by typing or printing, in bold letters, the phrase “PROPRIETARY INFORMATION” on the face of each affected page of such materials. The Proposer shall submit to the County both a complete copy of such material and a redacted copy in which the exempt information on each affected page, and only such exempt information, has been rendered unreadable. In the event a Proposer fails to submit both copies of such material, the copy submitted will be deemed a public record subject to disclosure and copying regardless of any annotations to the contrary on the face of such document or any page(s) thereof.
- 8.2.3 Should any person request to examine or copy any material so designated, and provided the affected Proposer has otherwise fully complied with this provision, the County, in reliance on the representations of the Proposer, will produce for that person only the redacted version of the affected materials. If the person requests to examine or copy the complete version of the affected material, the County shall notify the Proposer of that request, and the Proposer shall reply to such notification, in writing that must be received by the County no later than 4:00 p.m., EST, of the County business day following Proposer’s receipt of such notification, either permitting or refusing to permit such disclosure or copying.
- 8.2.4 Failure to provide a timely written reply shall be deemed consent to disclosure and copying of the complete copy of such material. If the Proposer refuses to permit disclosure or copying, the Proposer agrees to, and shall, hold harmless and indemnify the County for all expenses, costs, damages, and penalties of any kind whatsoever which may be incurred by the County, or assessed or awarded against the County, in regard to the County’s refusal to permit disclosure or copying of such material. If litigation is filed in relation to such request and the Proposer is not initially named as a party, the Proposer shall promptly seek to intervene as a defendant in such litigation to defend its claim regarding the confidentiality of such material. This provision shall take precedence over any provisions or conditions of any Proposal submitted by a Proposer in response to this RFP and shall constitute the County’s sole obligation with regard to maintaining confidentiality of any document, material, or information submitted to the County.

8.3 **Procurement Challenges**

Any Proposer who desires to formally protest shall follow the procedures outlined in Jefferson County Ordinance No. 22-11032022-04 Section 2.5(g), entitled Procurement Challenge, which is incorporated herein by this reference.

8.4 **Construction and Venue**

The validity, construction, and effect of this RFP and subsequent Contract shall be governed by the Laws of the State of Florida. The provisions of the RFP, Successful Proposer's Proposal and subsequent Contract shall be complied with by the Parties, but only to the extent they are consistent with applicable law and the Contract. In the event of an inconsistency, the Order of Precedence shall be followed:

- a. Laws of Florida and Contract
- b. RFP and all of its addendums and attachments
- c. Successful firm's Proposal

Venue for all actions arising under the RFP and subsequent Contract shall lie in Jefferson County, Florida, United States.

8.5 **Contract**

- 8.5.1 The Successful Proposer will be required to enter into the Contract with the County and will be required to perform the Work in accordance with the Contract terms and conditions. The Draft Contract is attached hereto as Appendix B and incorporated herein by reference.
- 8.5.2 Any exceptions to the proposed Contract must be noted in proposal response in Form No. 2 – Comments on Proposed Contract. The County is under no obligation to modify the proposed Contract to conform to the Successful Proposer's Contract exceptions. Contingent Proposals will not be accepted. If acceptance of the Contract Award is contingent on an exception and modification to the Contract, the Proposer must provide this information to the County at the time of submission of technical questions, as outlined in the Schedule of Events in order to obtain a determination from the County regarding the proposed exception. If a Proposer's exception and modification are rejected by the County during the technical question portion of the Proposal process and the Proposer later submits a Proposal, Proposer shall be deemed to have accepted this Contract provision.

8.6 **Term of the Contract and Termination**

The County may, at any time, without cause, order Respondent in writing to suspend, delay or interrupt the work in whole or in part for such period of time as the County may determine, or to terminate all or a portion of the Contract for the County's convenience. Upon such termination, the Contract Price earned to the date of termination shall be paid to Respondent, but Respondent waives any claim for damages, including loss of profits arising out of or related to the early termination. Those Contract provisions which by their nature survive final acceptance shall remain in full force and effect. If the County orders

a suspension, the Contract price and Contract time may be adjusted for increases in the cost and time caused by suspension, delay or interruption. No adjustment shall be made to the extent that performance is, was or would have been so suspended, delayed or interrupted by reason for which Respondent is responsible; or that an equitable adjustment is made or denied under another provision of this Contract.

8.7 Insurance Requirements and Bond Requirements

8.7.1 Insurance Verification Requirements – See Appendix B, Section 4.

The insurance required shall be written for not less than the following, or greater if required by law and shall include Employer's liability with limits as prescribed in this contract:

1.	Worker's Compensation	
	1.) State	Statutory
	2.) Employer's Liability	\$100,000 each accident \$500,000 policy aggregate
2.	Business Automobile	\$1,000,000 each occurrence (A combined single limit)
3.	Commercial General Liability	\$1,000,000 each occurrence (A combined single limit)
4.	Personal and Advertising Injury	\$250,000.00

This Section shall be underwritten by insurers having a Best's Rating of A and Financial Size Category of VIII or higher, or by such other insurers as shall be acceptable to the Company in its sole discretion. In addition, a certificate of the issuance of each such insurance policy shall be delivered to the County prior to the commencement of performance of any Work. Such certificate shall contain an agreement by the insurance company issuing the policy that the policy will not be canceled, terminated or modified without thirty (30) days' prior written notice to the County. At least two weeks prior to the expiration of the original policy or any renewal thereof, a new certificate of the renewal of such insurance shall be delivered to the County.

8.7.2 Bond Requirements – there are no bonding requirements.

8.8 Non-Appropriation of Funds

In the event no funds or insufficient funds are appropriated and budgeted by the County or are otherwise unavailable for fulfilling the requirements of the Contract, the obligations of the County shall terminate on the last day of the fiscal period for which appropriations are received, without

penalty or expense to the County of any kind whatsoever. County will immediately notify the Contractor or its assignee of such occurrence. In the event of such termination, the County agrees to peaceably surrender possession of the equipment to the Contractor or its assignee on the date of such termination to the extent that such equipment has not been paid for by the County. The Contractor will be responsible for packing all equipment and any freight charges.

The County will not cancel if any funds are appropriated to it, or by it, for the acquisition, retention or operation of the equipment or other equipment performing similar functions for the current fiscal period in which the termination occurs or the next succeeding fiscal period thereafter and that it will not, during the funding period, give priority to other functionally similar equipment or services.

The Contractor shall covenant and agree to indemnify and hold County harmless against any loss, damage liability, cost, penalty or expense, including attorney's fees, which it is not otherwise agreed to by the County in the equipment Contract and which is incurred and arises upon a failure of the County to appropriate funds in the manner described herein for a continuation of the Contract or exercise of the option to purchase the equipment.

LEGAL ADVERTISEMENT

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

REQUEST FOR PROPOSALS 2025-07

FOR:

Professional Auditing Services

Advertisement Begin Date: July 11, 2025

Bids Due Date/Time: August 19, 2025, at 3:00 p.m. EST

The Jefferson County Board of County Commissioners ("County") is soliciting proposals from qualified Certified Public Accounting firms to perform professional auditing services for the fiscal years ending 2025, 2026, and 2027. The successful firm will conduct a comprehensive financial and compliance audit to ensure the fair presentation of our financial statements and compliance with all applicable laws and regulations. This will involve examining internal controls and accounting procedures to provide valuable insights and recommendations.

If you are interested in submitting a proposal, you must obtain the complete solicitation package, which contains additional information regarding this solicitation and instructions related to submitting a bid, from the Jefferson County website at www.jeffersoncountyfl.gov or by contacting the County Manager's Office at:

Gustavo Rojas
grojas@jeffersoncountyfl.gov
(850) 342-0223

All inquiries and requests for clarification concerning the solicitation shall be submitted in writing and in accordance with the solicitation. Verbal clarifications will not be provided.

The County reserves the right to waive informalities in any bid; reject any or all proposals, in whole or in part; re-bid a project, in whole or in part; and to accept a proposal that in its judgment is the lowest and best bid of a responsible bidder. The County does not discriminate on the basis of race, color, national origin, sex, religion, age, marital status and disability/handicapped status in employment or provision of service.

ADA – Special Accommodations: Any person requiring accommodations by the County due to a disability should call the County Manager's Office at (850) 342-0223 at least five (5) days prior to any pre-response conference, response opening, or meeting. If you are hearing or speech impaired, please contact the County Manager's Office via the Florida Relay Service, which can be reached at 1-800-955-8771 (TDD)

