

BE IN A POSITION OF STRENGTH<sup>SM</sup>

# Proposal for Professional Auditing Services for the the Gulf Consortium

**Contact:** Lena G. Combs, CPA, CGMA

Phone: (407) 849 1569 | Email: [lcombs@withum.com](mailto:lcombs@withum.com)

Address: 1417 East Concord Street, Orlando, FL 32803

September 6, 2017



1417 East Concord Street  
Orlando, Florida 32803-5409

September 6, 2017

Gulf Consortium  
Attn: Audit Committee  
165 Lincoln Avenue  
Winter Park, Florida 32789

Dear Members of the Audit Committee :

Thank you for this opportunity to present this proposal to provide audit services to the Gulf Consortium ("the Consortium"). As a public entity formed to meet the requirements of the RESTORE Act following the Deepwater Horizon oil spill, you and your organization know the importance of receiving quality service.

At WithumSmith+Brown, PC ("Withum" or the "Firm"), our foundation was built on the principle of world-class client service. We value and honor our relationships with our clients and for over 40 years, they have come to rely on our continued commitment to providing smart solutions and tackling challenges that governmental entities face.

Withum's Government Services Group are experts in the field, and have many years of providing similar independent auditing services to many public governmental entities in Florida. You will find that what makes Withum unique and the best qualified to perform this engagement, includes the following:

- The depth of our expertise serving governmental entities.
- Our proactive and transparent "no surprises" approach to the engagement.
- Our personal, responsive attention to your needs.
- The Firm's stability, reliability and continuity of service.

Thank you again for considering our proposal. If you have any questions please do not hesitate to contact the partner on your engagement, Lena Combs, on her direct line (407) 308 3434 or cell (407) 761 5839.

Very truly yours,

WithumSmith+Brown, PC



## Firm Description and History

The partners and principals of Withum have been putting clients in positions of strength for over 40 years. Established in 1974, our founders, Fred Withum, Len Smith and Ivan Brown left The Big 8 with a vision to create a firm with the expertise of leading firms with the comfortable, family oriented culture of a local business. Now over 40 years later, Withum is a top 30 ranked public accounting firm in the U.S. with over 900 professionals working out of 14 offices.

Withum is a large regional firm that services over 5,000 clients around the globe. Withum empowers clients with innovative tools and solutions to address their business needs, ranging from traditional audit and tax work to advisory services related to cyber security, data analytics, and business process automation.

Withum brings clients the benefits of a larger organization without sacrificing the attention and personal service that one expects from a local business. Our clients, located both domestically and across the globe, represent a broad spectrum of industries and range in size from small, entrepreneurial startups to billion dollar, publicly-held companies. Also, the Firm is involved in a broad range of civic and charitable activities, a further indication of our commitment to the communities in which we are based.

### Withum-At-A-Glance

- **27th largest** accounting firm in the U.S. per *Inside Public Accounting* 2016
- **#1 Pacesetter in Growth** demonstrating the largest percentage of revenue growth of the *Accounting Today* 2017 Top 100 Firms.
- **Ranked Number 13** in the *Vault Accounting 50*, 2017.
- Ranked as the **second largest CPA firm in Central Florida** by the *Orlando Business Journal* 2017-2018.
- **Sixth largest** regional accounting firm in the Northeast.
- **HLB International** 2016 Employer of the Year
- One of the first firms to voluntarily join the **Private Companies Practice Section of the American Institute of Certified Public Accountants ("AICPA")** and participate in the peer review process. We have passed all 13 consecutive peer reviews.
- Member of the **Center for Public Company Audit Firms** since 1977.
- Registered with the **Public Company Accounting Oversight Board**.
- Partnering for **CPA Practice Success of the American Institute of Certified Public Accountants**.

Your engagement team will be based out of Withum's fully staffed Orlando office, located at 1417 East Concord Street, Orlando, Florida, with staffing breakdown listed below. All personnel assigned to this engagement work from our Orlando office with resources utilized throughout the Firm to meet your needs.



## Governmental Auditing Experience

Our professionals work in areas where they have particular expertise in order to better service our clients. As our professionals develop in their careers, they focus on developing the in-depth, industry specific, professional knowledge required to provide world class service to their clients. This means that our professionals speak your language, understand your business and know other professionals in the industry.

Withum's Government Services Group brings a deep understanding of the complexities and issues of working in the governmental environment and has a long track record of successfully performing audit and tax engagements. Our over 40 governmental clients include municipalities, counties and state authorities throughout the country as well as the federal government. Your engagement team is made up of professionals from our Government Services Group in our Orlando office. Withum has 30 governmental audit staff Firm-wide, and eight in our Orlando office.

We have extensive experience with audits, including those conducted in accordance with government auditing standards (Yellow Book), those performed in accordance with the Uniform Guidance (Single Audit), GASB and those with HUD regulations. In addition to performing hundreds of Single Audits, Withum personnel have performed numerous grantee financial and compliance audits under contracts with various Federal OIGs. In connection with these grantee audits, we routinely perform a comprehensive review of the Single Audit auditor working papers in order to plan our audit. We believe this experience in reviewing other Single Audit auditor workpapers will also provide value to you.

### SAMPLE GOVERNMENTAL CLIENTS



U.S. Department of Labor, OIG,  
Office of Audit



Town of Malabar, Florida



Orange County Research and  
Development Authority



U.S. National Science Foundation, OIG,  
Office of Audit



Town of Medley, Florida

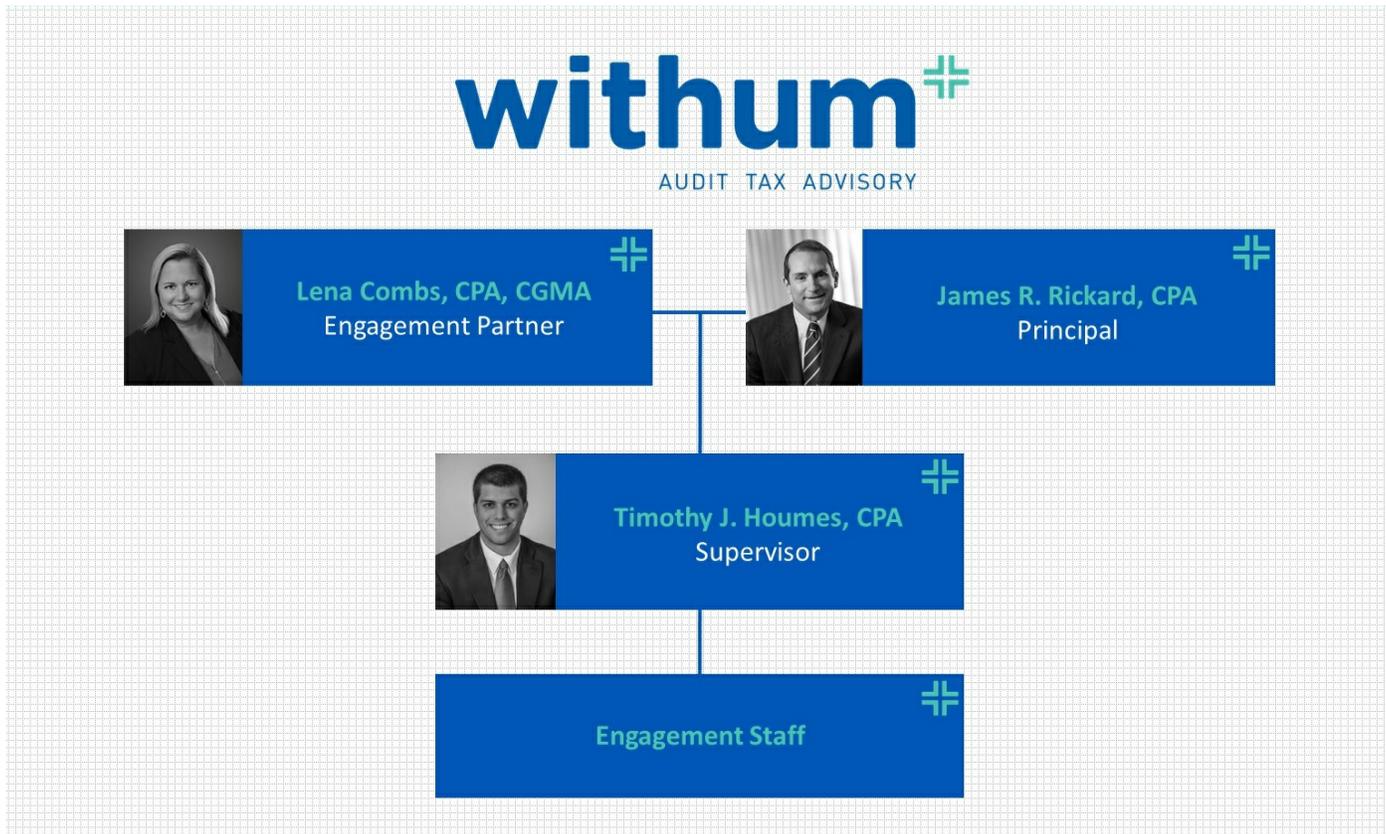


New Jersey Department of  
Community Affairs, Office of Auditing

Withum remains an active member of the AICPA and the FICPA. Our **commitment to excellence in the government auditing arena** is also demonstrated through our membership in the AICPA Government Audit Quality Center.



## + Partner, Supervisory and Staff Qualifications and Experience



### SAMPLE GOVERNMENTAL EXPERIENCE

- Town of Malabar, Financial Statement Audit
- Town of Medley, Financial Statement Audit, Federal and State Single Audit
- Village of Virginia Gardens, Financial Statement Audit
- Orange County Research and Development Authority, Financial Statement Audit
- Members of the engagement team have significant experience auditing not-for-profit organizations with federal single audits.

### CONTINUING PROFESSIONAL EDUCATION

Withum follows all relevant professional standards including, but not limited to, Government Auditing Standards, state licensing requirements, AICPA, PCAOB, CFP, CFE, GAO, CVA and ERISA. All individuals who perform audits on governmental programs and activities abide by the CPE requirements mandated by Government Auditing Standards. The members of your engagement team have satisfied the continuing professional education requirements of the FICPA relating to governmental audits.



## ENGAGEMENT TEAM LICENSES AND MEMBERSHIPS

### Licensee Details

Licensee Information	
Name:	<b>COMBS, LENA G (Primary Name)</b>
Main Address:	<b>2104 MALLARD CIR. WINTERPARK Florida 32789</b>
County:	<b>ORANGE</b>
License Mailing:	
LicenseLocation:	<b>1417 E. CONCORD STREET ORLANDO FL 32803</b>
County:	<b>ORANGE</b>

### License Information

License Type:	<b>Certified Public Accountant</b>
Rank:	<b>CPA</b>
License Number:	<b>AC0029313</b>
Status:	<b>Current,Active</b>
Licensure Date:	<b>09/05/1996</b>
Expires:	<b>12/31/2017</b>

### Licensee Details

Licensee Information	
Name:	<b>RICKARD, JAMES RICHARD (Primary Name)</b>
Main Address:	<b>729 FAIROAKS LANE MAITLAND Florida 32751</b>
County:	<b>ORANGE</b>
License Mailing:	
LicenseLocation:	<b>1417 EAST CONCORD STREET ORLANDO FL 32751</b>
County:	<b>ORANGE</b>

### License Information

License Type:	<b>Certified Public Accountant</b>
Rank:	<b>CPA</b>
License Number:	<b>AC0022779</b>
Status:	<b>Current,Active</b>
Licensure Date:	<b>02/21/1991</b>
Expires:	<b>12/31/2017</b>

### Licensee Details

Licensee Information	
Name:	<b>HOUMES, TIMOTHY JOHN (Primary Name)</b>
Main Address:	<b>13856 SMOOT AVENUE ORLANDO Florida 32827</b>
County:	<b>ORANGE</b>
License Mailing:	
LicenseLocation:	

### License Information

License Type:	<b>Certified Public Accountant</b>
Rank:	<b>CPA</b>
License Number:	<b>AC47983</b>
Status:	<b>Current,Active</b>
Licensure Date:	<b>11/14/2014</b>
Expires:	<b>12/31/2017</b>

Lena Combs, CPA, CGMA  
Professional Memberships






James Rickard, CPA  
Professional Memberships





Timothy Houmes, CPA  
Professional Memberships




## INDEPENDENCE STATEMENT

The Firm and all of the members of your engagement team are independent as defined by generally accepted auditing standards and Government Auditing Standards.

## DISCIPLINARY ACTIONS AND LITIGATION

There have been no disciplinary actions taken or pending against Withum or any of its staff by the Florida State Board of Accountancy or any other agency in the past three years. The firm is involved with litigation from time to time in the normal course of business; a number of suits have been de minimis in nature. There is currently one outstanding matter which the firm is vigorously defending which will not have a material financial impact to the firm or affect our performance on this proposed engagement.

## PERFORMANCE STATEMENT

Withum reaffirms that there is sufficient staff and availability to meet and exceed the performance specifications in Section 2 of the RFP.



## Audit Approach

### AUDIT PROCESS



#### PHASE 1 - STRATEGIC PLANNING

A thorough understanding of the Consortium and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, the engagement principal and key supervisory personnel will meet with the appropriate personnel to update and document our understanding of operations and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

#### PHASE 2 - EXECUTION OF THE AUDIT PLAN

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase 2 include, but are not limited to, applying analytical procedures and performing substantive tests of account balances and transactions.

#### PHASE 3 - EVALUATE AUDIT RESULTS

This phase includes a review of all audit documentation by the principal to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

#### PHASE 4 - COMPLETION AND DELIVERY OF DRAFTS

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenues and expenditures, among others. The team will prepare any changes to the financial statements and the notes to the financial statements. All reports will be reviewed with management before issuance and the engagement principal will be available to meet with the appropriate officials to discuss the reports and address any questions that they may have. Members of the engagement team will be available to present at the Executive Committee and Board of Directors meeting of the Consortium, as requested.



## AUDIT TIMELINE

TIMELINE	STATUS	KEY ACTIVITIES
Upon Engagement	Meeting with the Consortium and Strategic Planning	<ul style="list-style-type: none"> <li>Once we are engaged, the audit process will begin almost immediately the engagement partner and key supervisory personnel will meet with members of management to document our understanding of the Consortium, confirm expectations and discuss business risks, scope of work and timetable, identify current-year audit issues and discuss recently issued accounting pronouncements, and coordinate fieldwork timing.</li> <li>Our work effort will be coordinated so that there will be minimal disruption to your staff.</li> <li>Conduct internal client service team meeting</li> </ul>
October	Predecessor Review	<ul style="list-style-type: none"> <li>Schedule meeting with predecessor to review working papers</li> </ul>
November	Compliance Testing and Internal Control Walk Through	<ul style="list-style-type: none"> <li>Document the existing controls environment</li> <li>Review of internal control over accounting transactions and reporting processes to assess audit risk and determine the extent of control testing</li> <li>Information Technology General Control Evaluation</li> </ul>
November	Fieldwork	<ul style="list-style-type: none"> <li>Perform substantive testing, analytical review, account analysis, detailed test work</li> <li>Look for areas of operational inefficiencies and weaknesses in internal controls and begin developing recommendations for their improvement</li> <li>All fieldwork will be completed by December 1, 2017.</li> </ul>
December	Draft Reports	<ul style="list-style-type: none"> <li>Meet with management to discuss results, financial statements and other required communications</li> <li>Draft audit reports and recommendations for Executive Committee and Board of Directors by December 15, 2017</li> </ul>
No later than January 31, 2018	Issuance of Final Audit Report	<ul style="list-style-type: none"> <li>Issue 35 physical copies and 2 electronic copies of final audit report to the Audit Committee</li> <li>Present audit results at Executive Committee and Board of Directors meeting as requested</li> </ul>



Based upon our extensive background auditing governmental agencies and agency programs, we can demonstrate our understanding of the scope of the work by providing the following general outline of how the audit would be conducted:

### AUDIT PROCEDURES

Our audit staff will immediately hold a meeting with Consortium's responsible officials to discuss the audit process and locate and obtain access to all the books, records and related documents in order to effectively perform the audit.

After the completion of the internal control documentation and risk assessment process, a determination will be made by the audit manager as to the extent of detailed testing to be performed.

During the course of our audit, we will communicate with the Executive Committee and Board of Directors to notify them of any problem areas we are encountering. This continuous communication will often eliminate problem areas which could otherwise result in audit findings.

If during the course of an audit there is suspicion or recognition of fraud, major accounting system deficiencies or material misstatements found, the Consortium will be immediately contacted by the Firm. No further work will be performed unless instructed to do so by the Consortium. A written report will be provided to the Consortium detailing the nature of the findings in this situation.

If at any time it is determined that the records are not auditable or there is lack of documentation that may result in a material effect on the audited information or result in a disclaimer of opinion, the Consortium will be notified by telephone and email. A written letter will be provided within five business days with details on why the records are not auditable or why a disclaimer of opinion is necessary. No further work will be performed until instructed to do so.

During the course of any audit engagement the lead engagement partner will maintain constant communications with the designated liaison of the Consortium. In addition, on a monthly basis we will submit a written report on the status of the audit that includes the hours expended on each ongoing audit and expected delivery dates.

During the course of the audit, the audit team will be adequately supervised. Workpapers will be reviewed prior to the completion of field work and the holding of an exit conference.

Upon completion of the audit fieldwork, a preliminary "draft" audit report will be prepared and submitted to the appropriate Consortium officials five days prior to an exit conference being held.

An exit conference will be held with the Consortium officials to discuss the preliminary draft audit report along with any reported findings. A formal request for the response to any and all findings will be made.

A final report, certified by a Florida CPA employed by Withum, will be submitted to the Consortium by the approved audit report delivery due date. The Consortium will receive 35 bound paper copies and 2 electronic copies as requested.



## SINGLE AUDIT METHODOLOGY

Planning is the most important element in the Single Audit performed in accordance with Uniform Guidance. The starting point is a preliminary schedule of federal and state awards prepared by management to be obtained in advance of year end to aid in the determination of major programs.

Risk assessments and the performance of interim compliance audit work will be done for each federal and state program based on the criteria set forth in Uniform Guidance and/or specific grant agreement requirements. Documentation of each of the compliance elements deemed direct and material will be done as soon as the major programs are determined. The programs that fall within the cluster will be audited as a major program given the level of funding received by the Consortium. Each of the components within the cluster will be audited using the guidance set forth in the compliance supplement.

Other federal and state awards will be considered for testing based on the amount of funding received and the program risk assessments performed. Major programs will be selected to meet the minimum audit threshold based on low or high risk auditee status, but the threshold is used to ensure a minimum testing amount as required by the circular.

Once major programs have been selected, sample selections will be made from the various direct and material compliance areas for testing of compliance with the program requirements, including but not limited to:

- Allowable cost
- Eligibility
- Special tests and provisions
- Reporting

Accordingly, our audit procedures will also focus on the policies, procedures and administration of the programs and compliance steps listed in the OMB compliance supplement. The audit team involved in the overall audit will also perform the compliance testing. Planning will be done early in the audit process. The audit team members all have experience in performing audits in accordance with Government Auditing Standards as well as audits in accordance with Uniform Guidance.



## Schedule of Fees and Hourly Rates

### PROPOSED FEES

We understand that efficiency in all aspects of operations is important to you. Below is our fee schedule for the audit of financial statements for the fiscal year ending September 30, 2017, 2018 and 2019, which reflect our engagement strategy to provide quality performance in a timely and cost-efficient manner.

PROFESSIONAL	HOURS	FYE 2017
Partner	20	Hourly Rate: \$375
Principal	30	Hourly Rate: \$340
Supervisor	80	Hourly Rate: \$225
Staff	75	Hourly Rate: \$169
<b>TOTAL</b>	<b>205</b>	<b>\$25,000</b>

The above lump sum fee reflects the annual cost of a three-year agreement with options of two additional one-year renewal periods at a 5% increase (\$26,250). We have discounted our rates for the Consortium from our standard rates. The lump sum fee is our all-inclusive price, which includes the single audit, preparation of the communications in accordance with audit standards, including a management letter and recommendations, as well as meetings with the Board and Executive Committee.

If we are confronted with unexpected circumstances and overruns (e.g. expansion of scope, new activities, or changing regulations) during our recurring services, we will notify you and obtain your concurrence for any additional work and billings before proceeding. These fees will be communicated with you and will correspond with your expectations. Additional fees will be billed at our standard hourly billing rates, reflected in the above tables at a 20% discount.

	ACTUAL FEES	ACTUAL HOURS
<b>Special District</b>		
FYE 2016	\$27,000	225
FYE 2015	\$27,000	210
FYE 2014	\$26,000	200
<b>City 1</b>		
FYE 2016	\$25,000	240
FYE 2015	\$25,000	220
FYE 2014	\$24,000	225
<b>City 2</b>		
FYE 2016	\$38,000	315
FYE 2015	\$36,000	285
FYE 2014	\$35,000	290



## + Peer Review Report

In 1977, Withum became one of the first non-national accounting firms to voluntarily join the AICPA SEC Practice Section and the Private Companies Practice Section, subjecting the firm to a peer review every three years. Since then, the AICPA, which provides oversight to firms across the U.S., has recognized Withum for its 13 consecutive passing peer reviews. Below is a copy of the Firm's most recent external quality control review. This review included a review of government engagements.



### System Review Report

To the Shareholders of WithumSmith+Brown, PC  
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. WithumSmith+Brown, PC has received a peer review rating of *pass*.

Cherry Bekaert LLP  
December 29, 2016

## + Acknowledgement of Addenda

Withum acknowledges that the Firm has received the addenda titled "Question and Answer - Gulf Consortium Auditing Services RFP" issued on August 24, 2017 by the Consortium.

## Reference Check Form

**Proposer Instructions: Fill out top (box) portion only. (Please print or type)  
Include a minimum of 3 references (1 page per reference)**

**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

**Proposer/Respondent:** WithumSmith+Brown, PC

**Reference:** Town of Malabar, Florida

**Email:** townclerk@townofmalabar.org      **Telephone #:** (321) 727 7764      **Fax #:** (321)722 2234

**Person to Contact:** Debbie Franklin, Town Clerk/Treasurer

**Reference Instructions: The above Proposer/Respondent has given your name to The Gulf Consortium as a reference. Please complete the information below and email ([gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us) or fax (407-629-2183) within three (3) days.**

Describe the scope of work of the contract awarded by your organization to this firm.

Was the Audit or Accounting Service completed on time and within budget?

If not, indicate why: \_\_\_\_\_

Was the consultant effective in communication, efficiency and time requirements?

If not, indicate why: \_\_\_\_\_

Please complete rubric on Page 2 based on your experience with the firm in question.

How would you rate the firm on a scale of low (1) to high (10) for the following?

<u>Category</u>	<u>Rating (1-10)</u>	<u>Category</u>	<u>Rating (1-10)</u>
Professionalism		Qualifications	
Budget Control		Cooperation	
Reliability		Final Product	

**Professionalism** – Manner in which the audit team and its member conducted itself over the course of the engagement.

**Budget Control** – Ability of the firm to stay within a reasonable range of the agreed upon budget.

**Reliability** – How easy or difficult was the engagement team to get a hold of or obtain responses from?

**Qualifications** – Were the accountants doing the job knowledgeable on the pertinent subject matter as well as other areas which impacted your audit or service?

**Cooperation** – Did the engagement team give clear concise instructions on what was expected of the client?

**Final Product** – Was the final product in line with the expectations in terms of quality and timeliness?

Would you contract with this firm again?      Yes ( )      No ( )      Maybe ( )

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Include a minimum of 3 references (1 page per reference)**

**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

**Proposer/Respondent:** WithumSmith+Brown, PC

**Reference:** Town of Medley, Florida

**Email:** rdanziger@townofmedley.com      **Telephone #:** (305) 887 9541 x16      **Fax #:** (305) 882 1491

**Person to Contact:** Roy Danziger, Finance Director

**Reference Instructions: The above Proposer/Respondent has given your name to The Gulf Consortium as a reference. Please complete the information below and email ([gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us) or fax (407-629-2183) within three (3) days.**

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Include a minimum of 3 references (1 page per reference)**

**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

**Proposer/Respondent:** WithumSmith+Brown, PC

**Reference:** Village of Virginia Gardens

**Email:** vgclerk@aol.com

**Telephone #** (305) 871 6104

**Fax #:** (305) 871 1120

**Person to Contact:** Maritza Fernandez, Village Clerk

**Reference Instructions: The above Proposer/Respondent has given your name to The Gulf Consortium as a reference. Please complete the information below and email ([gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us) or fax (407-629-2183) within three (3) days.**

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Would you contract with this firm again?      Yes ( )      No ( )      Maybe ( )

**SWORN STATEMENT UNDER SECTION 287.133(3)(a),  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

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

1. This sworn statement is submitted to Gulf Consortium  
[print name of public entity]

By Lena Combs, Partner

For WithumSmith+Brown, PC [print individual's name and title]

[print name of entity submitting sworn statement]  
whose business address is 1417 E Concord Street, Orlando, FL 32803

and (if applicable) its Federal Employer Identification Number (FEIN) is 22-2027092 (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_.)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133 (1)(a), Florida Statutes, means:

1. A predecessor or successor of a person convicted of a public entity crime; or
2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with

a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. [indicate which statement applies.]

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

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

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

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

*Lena Combs*  
[signature]

Sworn to and subscribed before me this 5<sup>th</sup> day of September, 2017.

Personally known  Lena Combs

OR Produced identification \_\_\_\_\_ Notary Public - State of Florida

(Type of Identification)

My commission expires 8-17-21

(Printed typed or stamped Commissioned name of Notary Public)

This form must be completed and returned with your RFP submittal.



**EXHIBIT A**  
**GENERAL GRANT FUNDING SPECIAL PROPOSAL CONDITIONS**

This solicitation is fully or partially funded by Federal grants. Proposers shall comply with the following:

1. **Drug Free Workplace Requirements:** Drug-free workplace requirements in accordance with Drug Free Workplace Act of 1988 (Pub I 100-690, Title V, Subtitle D) All contractors entering into Federal funded contracts over \$100,000 must comply with Federal Drug Free workplace requirements as Drug Free Workplace Act of 1988.

2. **Contractor Compliance:** The contractor shall comply with all uniform administrative requirements, cost principles, and audit requirements for federal awards.

3. **Conflict of Interest:** The contractor must disclose in writing any potential conflict of interest to the Consortium or pass-through entity in accordance with applicable Federal policy.

4. **Mandatory Disclosures:** The contractor must disclose in writing all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

5. **Utilization of Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area Firms:** The contractor must take all necessary affirmative steps to assure that small, minority, and women-owned businesses are utilized when possible, in accordance with 2CFR 200.321. If subcontracts are to be let, prime contractor will require compliance of this provision by all sub-contractors. Prior to contract award, the contractor shall document efforts to assure that such businesses are solicited when there are potential sources; that the contractor made an effort to divide total requirement, when economically feasible, into smaller tasks or quantities to permit maximum participation by such businesses; and, that the contractor has established delivery schedules, where permitted, to encourage such businesses respond. Contractor and sub-contractor shall utilize service and assistance from such organizations as SBA, Minority Business Development Agency of the Department of Commerce, the Florida Department of Management Services (Office of Supplier Diversity), the Florida Department of Transportation, Minority Business Development Center, and Local Government M/DBE programs, available in many large counties and cities. Documentation, including what firms were solicited as suppliers and/or sub-contractors, as applicable, shall be included with the bid proposal.

6. **Equal Employment Opportunity:** (As per Executive Order 11246) The contractor may not discriminate against any employee or applicant for employment because of age, race, color, creed, sex, disability or national origin. The contractor agrees to take

affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their age, race, color, creed, sex, disability or national origin. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training including apprenticeship.

7. **Davis-Bacon Act:** If applicable to this contract, the contractor agrees to comply with all provisions of the Davis Bacon Act as amended (40 U.S.C. 3141-3148). Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. If the grant award contains Davis Bacon provisions, the Consortium will place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation document. The decision to award a contract shall be conditioned upon the acceptance of the wage determination.

8. **Copeland Anti Kick Back Act:** If applicable to this contract, contractors shall comply with all the requirements of 18 U.S.C. § 874, 40 U.S.C. § 3145, 29 CFR Part 3 which are incorporated by reference to this contract. Contractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled.

9. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708):** Where applicable, all contracts awarded in excess of \$100,000 that involve the employment of mechanics or laborers must be in compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

10. **Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387):** as amended—The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33

U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

**11. Debarment and Suspension (Executive Orders 12549 and 12689):** A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The contractor shall certify compliance. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions and subcontracts.

**12. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. The contractor shall certify compliance.

**13. Rights to Inventions Made under a Contract or Agreement:** The Consortium, and the Federal Funding Agency, where applicable, shall hold sole rights to all inventions for any experimental, developmental, or research work performed by the Contractor and funded with Government funds through this contract.

**14. Procurement of Recovered Materials:** Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.

**15. Access to Records and Reports:** Contractor will make available to the Consortium’s granting agency, the granting agency’s Office of Inspector General, the Government Accountability Office, the Comptroller General of the United States, or any of their duly authorized representatives any books, documents, papers or other records, including electronic records, of the contractor that are pertinent to the Consortium grant award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. The right also includes timely and reasonable access to the contractor’s personnel during normal business hours for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are retained.

**16. Record Retention:** Contractor will retain of all required records pertinent to this contract for a period of three years, beginning on the date of final payment of contract, unless otherwise specified herein.

**17. Federal Changes:** Contractor shall comply with all applicable Federal agency regulations, policies, procedures and directives, including without limitation those listed directly or by reference, as they may be amended or promulgated from time to time during the term of the contract.

**18. Termination for Default (Breach or Cause):** Contracts in excess of \$10,000 – If Contractor does not deliver supplies in accordance with the contract delivery schedule, or, if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, the Consortium may terminate the contract for default. Termination shall be effected by serving a notice of termination on the contractor setting forth the manner in which the Contractor is in default. The contractor will only be paid the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract.

**19. Safeguarding Personal Identifiable Information:** Contractor will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

**20. Prohibition on utilization of cost plus a percentage of cost contracts:** The Consortium will not award contracts containing Federal funding on a cost plus percentage of cost basis.

**21. Prohibition on utilization of time and material type contracts:** The Consortium will not award contracts based on a time and material basis if the contract contains Federal funding.

**22. Disputes:** Any dispute arising under this Agreement which is not settled by Agreement of the parties may be settled by mediation or other appropriate legal proceedings. Pending any decision, appeal or judgment in such proceedings or the settlement of any dispute arising under this Agreement, Contractor shall proceed diligently with the performance of this Agreement in accordance with the decision of the Consortium. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County.

23. **Energy Policy and Conservation Act (43 U.S.C. §6201):** Contracts shall comply with mandatory standards and policies relating to energy efficiency, stating in the state energy conservation plan issued in compliance with the Energy Policy and Conservation act. (Pub. L. 94-163, 89 Stat. 871) [53 FR 8078, 8087, Mar. 11, 1988, as amended at 60 FR 19639, 19645, Apr. 19, 1995].

24. Pursuant to the Restore Council Financial Assistance Standard Terms and Conditions, the contract shall:

- a. Describe how the progress and performance of the Contractor will be monitored during and on close of the period of performance and identify who will be responsible for supervising the contract;
- b. Extend all applicable program requirements to the subrecipient;
- c. Include a requirement that the Contractor or subrecipient retain all records in compliance with 2 C.F.R. 200.333.
- d. Include a requirement that the subrecipient make available to the Council, the Treasury OIG, and the GAO any documents, papers or other records, including electronic records, of the subrecipient, that are pertinent to this award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are required to be retained.

As the person authorized to sign this statement, I certify that this company complies/will comply fully with the above requirements.

DATE: 9/6/2017

SIGNATURE: 

TITLE: Partner

COMPANY: WithumSmith+Brown, PC

ADDRESS: 1417 E Concord Street, Orlando FL 32803

PHONE: 407-849-1569

EMAIL: lcombs@withum.com