

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AND THE COLUMBIA COUNTY AUDITOR SELECTION COMMITTEE

PROFESSIONAL AUDITING SERVICES
Request for Proposals 2024-G

RESPONSES ARE DUE BY:

June 3, 2024, 3:00 PM

MAIL OR DELIVER RESPONSES TO:
Columbia County Board of County Commissioners
135 NE Hernando Avenue
Suite 203
Lake City, FL 32055

COLUMBIA COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS

REQUEST FOR PROPOSALS 2024-G PROFESSIONAL AUDITING SERVICES

The Board of County Commissioners (County) will receive sealed proposals in the office of Commissioners, 135 NE Hernando Avenue, Suite 203, Lake City, FL 32055, until **3:00 PM** local time on **JUNE 03, 2024** for the following:

PROFESSIONAL AUDITING SERVICES

Columbia County, Florida is accepting written proposals from all qualified and interested auditing firms to provide Professional Auditing Services to Columbia County and its Constitutional Officers. The successful party will provide the professional services described herein in support of the County. All work will be contracted within the terms, conditions, scope of work, and other applicable requirements set forth in subsequent work orders related to this document. The successful party will demonstrate proposer's experience and abilities to successfully accomplish and support all aspects of the prescribed Scope of Work.

The Bid Forms and specifications may be obtained from the County's web site at <https://www.columbiacountyfla.com/PurchasingBids.asp>. Deadline for questions regarding construction plans, specifications, and/or bid documents must be received before **5:00 P.M.** on **MARCH 27, 2024**.

To be eligible for consideration, all proposers must be registered in the State of Florida to practice their profession at the time of proposal. Proposers without a complete proposal described will be considered improper.

Columbia County welcomes your response to this solicitation. Proposals should be prepared in accordance with the instructions herein and will be evaluated by the County as stated in the evaluation section of this document. The County reserves the right to waive any formalities, to reject any or all proposals or to re-advertise for proposals for these services. The County may withdraw all or part of this solicitation at any time to protect the interests of the County. All Proposers are asked to be thorough yet concise in their response. Failure to provide the response in the manner prescribed herein may be grounds for disqualification.

All Proposers are advised that under Chapter 119, Florida Statutes, all responses are deemed a public record and open to the public as provided for in said statute.

OVERVIEW

Columbia County, Florida is accepting written proposals from all qualified and interested auditing firms to provide Professional Auditing Services to Columbia County and its Constitutional Officers. The successful party will provide the professional services described herein in support of the County. All work will be contracted within the terms, conditions, scope of work, and other applicable requirements set forth in subsequent work orders related to this document. The successful party will demonstrate proposer's experience and abilities to successfully accomplish and support all aspects of the prescribed Scope of Work.

Parties interested in submitting a response to this RFP must complete the requirements set forth in the attached documents. The conditions of engagement set forth in this proposal are binding to the proposer, and the proposer's acceptance must be confirmed by the signature of the proposer or an officer of the proposer on the required cover letter.

The County reserves the right to reject any proposal found to be non-responsive, vague, or non-conforming. The County reserves the right at any time to withdraw all or part of this request for proposals in order to protect its best interests. The County is not liable for any costs incurred by any proposer in preparing its response. This request for proposals should not be construed as an offer to contract with your firm. All proposal responses are subject to Florida's public records laws.

SECTION I. GENERAL INSTRUCTIONS

These instructions will bind all proposers. The conditions and required contract terms herein set forth, except as may be specifically and clearly qualified, shall be considered a part of all proposals.

1. The following criteria are considered when ranking responsive proposals:
 - A. The ability, capacity, and skill of the proposer to perform required services.
 - B. Whether the proposer demonstrates the ability to perform services promptly and within specified deadlines.
 - C. Information relating to the character, integrity, reputation, judgment, experience, and efficiency of the proposer.
 - D. The proposer's prior performance of contracts with Columbia County or entities similar to Columbia County, if any.
2. All proposers, their officers, employees, agents, and representatives shall not have any contact with any member of the Board of County Commissioners (BoCC), the County Manager, any Constitutional Officer, or staff member of the County or any Constitutional Officer other than the County's purchasing director regarding this solicitation or their submittal at any time prior to the final evaluation and ranking of proposals. Any contact such contact shall be cause for disqualification of the proposer and rejection of any proposal filed by that proposer.
3. All requested information shall be included with the proposal in an envelope in compliance with all instructions. All required information as well as any information the proposer wishes to have considered must be included in the sealed envelope. Proposals cannot be supplemented or changed after submission.
4. ALL PRICING INFORMATION INCLUDED IN THE PROPOSAL MUST BE PROVIDED IN A SEPARATE, SEALED ENVELOPE INCLUDED WITHIN THE ENVELOPE CONTAINING THE SEALED PROPOSAL. PROPOSALS THAT FAIL TO SEPARATE PRICING INFORMATION ACCORDING TO THIS INSTRUCTION SHALL BE REJECTED AS UNRESPONSIVE.
5. Each proposal shall be addressed to the attention of the Columbia County Auditor Selection Committee and clearly marked "SEALED PROPOSAL – RFP 2024-G – Professional Auditing Services". If the FedEx, UPS, USPS, or other delivery service envelope used to send the proposal to the County constitutes the sealed envelope, then that envelope must be so marked. Unsealed proposals will be rejected as unresponsive. The County shall not be liable or responsible for prematurely opening a proposal if the proposal was not sealed in a properly marked envelope.
6. Items listed on the checklist included with this proposal and all other items required by this RFP must be fully and properly executed and submitted in the sealed envelope.

-
7. If anything in this request for proposals is unclear, it is the proposer's responsibility to contact the Purchasing Officer for clarification before submittal of any proposal.
 8. A list of proposers shall be available through the Purchasing Office.
 9. Proposals must be typed. No changes or corrections will be allowed after proposals are opened.
 10. One (1) original, seven (7) unbound and 1 electronic copy (USB) of responses to this RFP must be submitted in a sealed envelope. Facsimiles will not be accepted. Proposals must contain one original, manual signature in ink of the proposer or an authorized officer of the proposer.
 11. If only one (1) proposal is received, that proposal may be left un-opened and rejected, and this request may be re-advertised. Alternatively, the County may accept a single proposal if determined by the Purchasing Director to be in the County's best interest due to factors such as scheduling or urgency of need for a particular service.
 12. Proposals received late will not be accepted. It is the proposer's sole responsibility to ensure proposals are timely delivered and received before the deadline. Submittals which are received after the closing date will be returned unopened to the submitting firm. The County shall date- and timestamp each proposal as it is received at the office set forth above. Should a proposal that was timely delivered be misplaced by the County, but later found before ranking occurs, the proposal will be considered. A proposer may request a receipt showing the day and time a bid envelope is delivered.
 13. Telephone, facsimile, or emailed proposals will not be accepted under any circumstances.
 14. Any alterations, erasures, additions, or omissions of required information or any changes to specifications to this proposal are at the risk of the proposer. Proposals that substantially deviate from the minimum requirements of this proposal may be rejected as unresponsive.
 15. A contract will not be awarded to any corporation, firm, or individual who is, from any cause, in arrears to the County or who has failed in former contracts with the County to perform work satisfactorily, either to the character of the work, the fulfillment or guarantee, or the time consumed in completing the work.
 16. No more than one proposal may be submitted by any proposer. If there are reasonable grounds to believe that any proposer is interested in more than one proposal for the same scope of services that will be considered sufficient cause for rejection of all proposals in which the proposer is interested.
 17. Proposers are expected to carefully examine any specifications and the general or special conditions of this RFP prior to submission. The County reserves the right to reject any proposal for failure to meet these requirements, or to waive minor discrepancies as to all

proposers equally when such rejection or waiver is deemed to be in the best interest of the County.

18. Any questions concerning the Request for Proposals process, required submittals, evaluation criteria, proposal schedule, and selection process should be directed to Erica Jones at (386) 719-2028, or by email at ejones@columbiacountyfla.com.
19. The proposer or the proposer's authorized representative or agent must sign the bid in the space provided. Unsigned bids will be rejected. Signature must be "wet" signatures in ink. Typewritten or printed signatures will not be accepted.
20. Any proposer may withdraw a proposal at any time before the time set for opening.
21. Any complaint from proposers relative to this request for proposals or attached specifications shall be made prior to the time of opening; otherwise, the proposer waives any such complaint.
22. Any proposer affected adversely by an intended decision with respect to the selection of any proposal shall file with the Purchasing Department for Columbia County a written notice of intent to file a protest not later than seventy-two (72) hours (excluding Saturdays, Sundays, and legal holidays), after the posting of rankings. Protest procedures may be obtained in the Purchasing Department.
23. A person or affiliate who has been placed on the convicted vendor's list following a conviction for a public entity crime cannot transact business with Columbia County for a period of 36 months from the date of being placed on the convicted vendor list and therefore should not submit a proposal to provide services to Columbia County and shall not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with Columbia County.
24. Proposer shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:
 - A. All persons employed by the Vendor/Contractor during the term of the Contract to perform employment duties within Florida; and
 - B. All persons, including subcontractors, assigned by the Vendor/Contractor to perform work pursuant to the contract with the County.
25. Proposers shall register online at <https://www.columbiacountyfla.com/PurchasingBids.asp> for this request. All addendums to this request shall be delivered via email only through this website, and it is the proposer's responsibility to ensure all addendums are used in the bid submittal.

ANY CONDITIONS OR REQUIREMENTS INCLUDED WITHIN THE RFP WHICH VARY FROM THESE GENERAL INSTRUCTIONS SHALL TAKE PRECEDENT.

MANDATORY REQUIREMENTS:

The Board of County Commissioners has established certain mandatory requirements which must be included as part of any response. The use of the terms “shall”, “must” or “will” (except to indicate simple futurity) in this Request for Proposals (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 omissions of, such as a desirable feature will not by itself cause rejection of a proposal.

Replies which do not meet the material requirements of this RFP or which otherwise fail to provide all required information, documents, or materials will be rejected as non-responsive. Material requirements of the RFP are those set forth as mandatory, or those without which an adequate analysis and comparison of replies is impossible, or those which affect the competitiveness of replies or the cost to the Board. Respondents whose replies, past performance, or current status do not reflect the capability, integrity, or reliability to perform fully and in good faith the requirements of the contract may be rejected as non-responsive.

The Board reserves the right to determine which replies meet the material requirements of the RFP, and which Respondents are responsible and/or responsive.

I. INTRODUCTION

A. GENERAL INFORMATION

The Columbia County Auditor Selection Committee is requesting proposals from qualified firms of certified public accountants to audit Columbia County's financial statements beginning with fiscal year ending September 30, 2024. It is anticipated the initial term of any contract will be five (5) years with up to two (2) additional three (3) year terms. All audits are to be performed in accordance with the provisions contained in this Request for Proposals.

There is no expressed or implied obligation for the Columbia County Auditor Selection Committee to reimburse responding firms for any expenses, losses, or claims incurred in preparing proposals in response to this request.

All conditions and requirements set forth in this request for Proposals shall become conditions of the contract between Columbia County Board of County Commissioners and the selected firm unless otherwise stated in the contract.

The Columbia County Board of County Commissioners, Florida, is required by Florida law (Section 218.39, Florida Statutes) to have an annual "financial audit." The firm to conduct that audit may only be selected after a recommendation is made by the Auditor Selection Committee.

Pursuant to Florida Statutes section 218.391(3)(d), proposals submitted will be evaluated by the seven (7) members of the Columbia County Auditor Selection Committee:

Ron Williams, Chair, Board of County Commissioners
Jay Swisher, Clerk of the Circuit Court and County Comptroller
Jeff Hampton, Property Appraiser
Mark Hunter, Sheriff
Tomi Brown, Supervisor of Elections
Kyle Keen, Tax Collector
Joel Foreman, County Attorney

Each member is authorized to designate an individual to represent their office in their stead as provided by the statute. During the evaluation and ranking process, the Columbia County Auditor Selection Committee reserves the right, where it may serve the Columbia County Board of County Commissioner's best interests, to request additional information or clarifications from those firms filing responsive proposals, or to allow corrections of immaterial errors or omissions.

The Columbia County Auditor Selection Committee reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals, unless clearly and specifically noted in the

proposal submitted and confirmed in the contract between Columbia County Board of County Commissioners and the firm selected.

It is anticipated that the Columbia County Auditor Selection Committee will evaluate and rank qualified firms between June 10 and June 13, 2024, or as soon thereafter as a meeting can be called. Contract negotiations will commence following the presentation and approval by the Columbia County Board of County Commissioners at its June 20, 2024, regular scheduled meeting. Approval by the Columbia County Board of County Commissioners to execute a contract is expected by its July 18, 2024, regularly scheduled meeting.

B. TERM OF ENGAGEMENT

A fixed fee five (5) year contract is contemplated with renewal for up to two (2) additional three (3) year terms with the concurrence of the Columbia County Auditor Selection Committee and the approval of the Columbia County Board of County Commissioners. Any contract will be subject to annual appropriation.

C. TERMINATION

Any contract will provide that the agreement may be terminated by either party upon a minimum one hundred twenty (120) days written notice if there is a substantial failure by the auditor to perform in accordance with the terms of the agreement through no fault of the county. Upon termination any amount payable to the auditor will be a pro rata amount of the fee as earned, determined on the basis of the relationship of the amount and value of the work performed prior to receipt of a notice of termination.

D. SUBCONTRACTING

Proposers may include subcontracting portions of the engagement. If this is the case, the name of the proposed subcontractor(s), must be clearly identified in the proposal and will be made part of any contract. No other or additional subcontracting will be allowed without the express written consent of the Columbia County Auditor Selection Committee and the Columbia County Board of County Commissioners

E. INDEMNIFICATION AND HOLD HARMLESS

The selected auditor shall agree to indemnify and hold the County harmless from and for any and all claims, liabilities, losses, and causes of action which may arise out of its fulfillment of the agreement. The auditor will agree to pay all claims and losses, including related court costs and reasonable attorneys' fees, and shall defend all suits filed due to the negligent acts, errors, or omissions of the selected auditor, its officers, employees, agents, or others acting at its direction. The first ten dollars (\$10.00) of remuneration paid to the selected auditor shall be consideration for the indemnification provided for above.

If completion of any audit (to include the work of others) is delayed or suspended as a result of the auditor's failure to purchase or maintain any required policy of insurance, the auditor shall indemnify the County from any and all increased expenses resulting from such delay.

II. SCOPE OF SERVICES

The Columbia County Board of County Commissioners desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with (GAAP) Generally Accepted Accounting Principles accepted in the United States of America and Auditor General of the State of Florida.

A. AUDITING AND ATTESTATION STANDARDS TO BE FOLLOWED

This audit is to be performed in accordance with:

1. Florida Law (Florida Statute 218.39, Annual Financial Audit Reports).
2. Auditing standards generally accepted in the United States as set forth by the American Institute of Certified Public Accountants.
3. Auditing standards applicable to financial audits as contained in the General Accounting Office's (GAO) Government Auditing Standards, and any amendments thereto issued by the Comptroller General of the United States.
4. The provisions of the Federal Single Audit Act Amendments of 1984 (as amended in 1996) and U.S. Office of Management and Budget (OMB) Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations and any amendments thereto.
5. The Florida Single Audit Act, Florida Statutes 215.97 and Chapter 27D-1, Rules of the Executive Office of the Governor, Florida Administrative Code.
6. Rules of the Auditor General, Section 10.550, Local Government Audits.
7. Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements that may be adopted by these organizations in the future.

B. REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue, as required by the above mentioned standards:

1. A report on the fair presentation of the financial statements in conformity with Generally Accepted Accounting Principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards “in relation to” the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on compliance and internal control over compliance applicable to each Major Federal Awards Program and State Financial Assistance Projects.
4. A report on compliance and internal control over compliance applicable to all laws, regulations and contracts.
5. Notes to the financial statements.
6. A schedule of findings and questioned costs.
7. A summary schedule of prior audit findings.
8. An independent auditor’s management letter.
9. A schedule of activity on the Landfill Closure and Long-Term Care Escrow Account in accordance with the requirements of Rule 62-701.630, Florida Administrative Code.
10. A statement of County Funded Court-Related Functions in accordance with Florida Statutes Section 29.0085.
11. A schedule of Expenditures of Federal Awards and State Financial Assistance.
12. The online Annual Financial Report (AFR) as required by Chapter 218.32 of the Florida Statutes prior to June 30th of the following fiscal year-end.
13. Submit online and certify the SF-FAC to the Federal Audit Clearinghouse and finalize submission of the Single Audit package.
14. Any other statements, schedules or reports that may be required under any of the auditing standards notated in Section II C “Auditing Standards to be Followed” or by Federal or Florida law.

Items 1-12 above shall be bound in the following manner:

1. Ten (10) copies of a single bound report and one (1) OCR formatted electronic copy such as a PDF file shall be required annually. Each single bound report shall include

item numbers 1-12 except items 9 and 10. Each single bound report shall include the annual audits of the Columbia County Board of County Commissioners, Clerk of Circuit Court, Tax Collector, Sheriff, Property Appraiser and Supervisor of Elections (Attachments A-F).

2. One (1) OCR formatted electronic copy of item number 9, "Schedule of Activity on the Landfill Closure and Long-Term Care Escrow Account," shall be required annually in a separately bound report (Attachment G).
3. One (1) OCR formatted electronic copy of item number 10, "Statement of County Funded Court-Related Functions," shall be required annually in a separately bound report (Attachment H).

In the above required report(s) on compliance and 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. 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 compliance and internal controls. The report(s) on compliance and internal controls shall include all instances of non-compliance.

The auditors 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 Columbia County Auditor Selection Committee, Chairman of the Board of County Commissioners, County Manager, County Attorney and the Clerk of Circuit Court.

Auditors shall assure themselves that each Constitutional Officer and County Commissioner is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.

7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

In addition, a detailed audit plan and proposed timeline should be submitted to the Columbia County Finance Department under the direction of the Clerk of Circuit Court and to each Constitutional Officer subsequent to the awarding of the contract for audit services and each year prior to the beginning of the interim audit procedures. This audit plan should conform to Section IV "Time Requirements." The auditor shall submit an "Auditor Request List", similar to the one found in Attachment I, to the Columbia County Finance Department and each Constitutional Officer prior to October 1 of each fiscal year.

C. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years from the date of creation, unless the firm is notified in writing by the Board of County Commissioners of the need to extend the retention period. The Auditor must supply written notice of its intent to permanently destroy such records at least 30 days prior to destruction. The auditor shall make working papers available, upon request, to the following parties or their designees:

1. Columbia County Auditor Selection Committee,
2. U.S. General Accounting Office,
3. Any party designated by the federal or state governments or by the Columbia County Board of County Commissioners or its Constitutional Officers as part of an audit quality review process,
4. Auditors of entities of which the Columbia County Board of County Commissioners is a sub-recipient of grant funds, and
5. Any other individual or entity as provided by law.

D. ASSISTANCE IN PREPARATION OF FINANCIAL STATEMENTS

Due to time constraints and limited County staff, the auditor will assist in preparation of the financial statements, related notes, required supplementary information, and schedule of expenditures of federal awards and state financial assistance. County management will acknowledge responsibility for the financial statements and the Board of County Commissioners, as well as each Constitutional Officer, will provide designated staff with suitable skill, knowledge, and experience to oversee, evaluate, and accept responsibility for these services.

E. IMPLIED REQUIREMENTS

All services not specifically mentioned in this request for Proposals that are necessary to provide the functional capabilities described in this RFP shall be included in the Scope of Work to be performed. 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.

F. COMMUNITY CENTER, SPORTS LEAGUE, AND NOT-FOR-PROFIT AUDITS

In addition to the core services set forth above, the County may, from time to time, require audit of one or more of the non-profit entities that are subsidized by the County to provide support services to community centers, sports leagues, or other not-for-profit purposes. These entities are required to submit annual financial statements with compilation reports every five years to the County to remain eligible for annual appropriations. The proposer is requested to include as part of any proposal that the County may, from time to time, assign these audits to the auditor at a fixed cost to the County per audited entity.

III. DESCRIPTION OF THE GOVERNMENT

A. NAME, LOCATION AND TELEPHONE NUMBER OF CONTACT PERSONS

Inquiries concerning the Request for Proposals and the subject of the Request for Proposals must be made only to:

Erica Jones, Purchasing Officer
135 NE Hernando Ave
Lake City, Florida 32055
(386) 719-2028

Subsequent to being awarded the audit contract, the auditor's principal contact with the Columbia County Auditor Selection Committee will be the Columbia County Finance Director or a designated representative, who will coordinate the assistance to be provided by the Board of County Commissioners to the auditor.

B. BACKGROUND INFORMATION

Columbia County, Florida, is a charter county and a political subdivision of the State of Florida, governed by Florida Law and other state and federal regulations. Pursuant to Florida Statute 125.17, the Clerk of the Circuit Court is the clerk ex-officio and accountant to the Board of County Commissioners. The Columbia County Board of County Commissioner's fiscal year begins on October 1 and ends on September 30.

C. REPORTING ENTITY

Board of County Commissioners
135 NE Hernando Ave Suite 203, Lake City, FL 32055.

The Columbia County Board of County Commissioners are Constitutional Officers under Article VIII Section 1(e) of the Florida Constitution, and the County operates under Florida Law and its charter.

Clerk of Circuit Court and County Comptroller
173 NE Hernando Avenue, Lake City, Florida 32055

The Columbia County Clerk of the Circuit Court and County Comptroller is a Constitutional Officer under Article VIII Section 1 (d) and Article V Section 16 of the Florida Constitution and operates under Chapter 28 and various other chapters of the Florida Statutes.

Tax Collector
135 NE Hernando Ave Suite 125, Lake City, FL 32055.

The Columbia County Tax Collector is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 197 and various other chapters of the Florida Statutes.

Sheriff
4917 East U. S. Hwy 90, Lake City, FL 32055

The Columbia County Sheriff is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 30 and various other chapters of the Florida Statutes.

Property Appraiser
135 NE Hernando Ave Suite 238, Lake City, FL 32055.

The Columbia County Property Appraiser is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 195 and various other chapters of the Florida Statutes.

Supervisor of Elections
971 West Duval St., Suite 102, Lake City, FL 32055

The Columbia County Supervisor of Elections is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 98 and various other chapters of the Florida Statutes.

D. FUND STRUCTURE

Columbia County uses a Fund/Sub-Fund structure in accounting for its' various operations and services with each fund and sub-fund being self-balancing. For financial reporting purposes, each fund's sub-funds will be rolled up together and reported as one fund. Columbia County and its Constitutional Officers use the following fund types in countywide financial reporting:

<u>Fund Type</u>	<u>Number of Individual Funds/Sub-funds</u>
General fund	1
Special revenue funds	24
Debt service funds	2
Capital projects funds	3
Enterprise funds	2
Custodial Funds	14

The major funds as of September 30, 2023 were the General Fund, Transportation Trust Fund (Special Revenue), Municipal Services Benefit Unit Fund (Special Revenue), Clerk of Courts Operating Fund (Special Revenue), Sheriffs Operating Fund (Special Revenue), Economic Development Fund (Special Revenue, and Road Improvement Fund (Capital Project).

E. BUDGETARY BASIS OF ACCOUNTING

The Columbia County Board of County Commissioners prepares its budgets on a basis consistent with generally accepted accounting principles.

F. FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

The Columbia County Board of County Commissioners from time to time receives financial assistance. The Schedule of Expenditures of Federal Awards and State Financial Assistance can be found in the County's audit on the County's web site at the following link:

http://www.columbiacountyfla.com/Audits_and_Budgets.asp

G. PENSION PLANS

All full-time County employees are participants in the Florida Retirement System, a multi-employer, cost-sharing public retirement system which is controlled by the State Legislature and administered by the State of Florida, Department of Management Services, and Division of Retirement. Actuarial services for this retirement plan can be obtained by

contacting the Division of Retirement. Actuarial services for the Florida Retirement System are outlined in Section 112.63 of the Florida Statutes.

Additionally, Columbia County offers retirees, as required by Florida Statute 112.0801, participation in the County's single-employer health insurance program and other post-employment benefits. An actuarial report will be furnished to the auditor annually.

IV. TIME REQUIREMENTS

A. SCHEDULE FOR THE FISCAL YEAR AUDIT

The Columbia County Finance Department will have all records ready for audit and all pertinent personnel available to meet with the firm's personnel on negotiated dates and at times that are mutually acceptable. A tour of pertinent Columbia County facilities can be arranged upon request once the contract is ratified.

Field work should be coordinated with each Constitutional Officer beginning in the month of December.

All field work is to be completed by March 31.

B. PROGRESS REPORTING, DRAFT REPORTS AND EXIT CONFERENCE

The auditor shall notify the Columbia County Finance Department, in advance, if any of the negotiated field work dates will not be met. The auditor shall provide drafts of all audit reports to the Columbia County Finance Department and each Constitutional Officer by April 30. Draft reports are to be provided after all partner reviews and before reports are finalized.

An exit conference will be held with the Columbia County Finance Department, County Manager, and each Constitutional Officer no later than May 21.

C. DATE FINAL REPORT IS DUE

The auditor should be available for any meetings that may be necessary to discuss the audit. The final signed reports shall be delivered to the Columbia County Clerk of Circuit Court by May 31. The auditor shall present the Final Audit Report to the Columbia County Board of County Commissioners at the second regularly scheduled meeting in June.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. FINANCE DEPARTMENT AND CLERICAL ASSISTANCE

The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the clerical staff of each agency, including the Finance Department and each Constitutional Officer.

B. WORK AREA AND COMMUNICATION EQUIPMENT

The Columbia County Board of County Commissioners and each Constitutional Officer will provide, via the Finance Department and at their respective sites, the following:

1. Reasonable work space consisting of a conference table and seating for six (6) staff members. If additional space will be required, advance notice must be given to the Finance Department and additional space may be provided if available.
2. Access to a telephone line, a facsimile machine, a scanner, and a photocopier.
3. Access to a data line or the internet.

Use of these items is at all times restricted to work relevant to the Columbia County Board of County Commissioner's annual audit.

C. STATEMENTS, SCHEDULES, AND REPORT PREPARATION

It shall be the responsibility of the Finance Department to gather and prepare any preliminary schedules relevant to the "Auditor Request List" (Attachment I).

All statements, schedules, and report preparation, editing and printing relevant to Section II D, Reports to Be Issued, shall be the responsibility of the auditor.

VI. RESPONSE

A. TECHNICAL PROPOSAL

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the Proposer's competence and capacity of the firms seeking to undertake an independent audit of the Columbia County Board of County Commissioners in conformity with the requirements of this request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the Proposals of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for Proposals requirements.

The Technical Proposal should address all the points outlined in the request for Proposals. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for Proposals. While additional data may be presented, the following subjects, items No. 2 through 12, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that they will be independent of the Columbia County, Florida:

Board of County Commissioners
Clerk of Circuit Court and County Comptroller
Property Appraiser
Sheriff
Supervisor of Elections
Tax Collector
County Attorney

as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the Columbia County Board of County Commissioners or its Constitutional Officers or any of its agencies or departments for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit. The firm shall include a list of subcontractors to be used for the engagement.

In addition, the firm shall give the Columbia County Auditor Selection Committee written notice of any professional relationships entered into during the period of this agreement with any of the above noted offices, agencies, or departments.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff, including subcontractors, are properly licensed to practice in the State of Florida.

4. External Peer, Quality Control and Desk or Field Reviews

All firms participating in the proposal must provide the most recent:

- a. External peer review report and any letter of comment.
- b. External quality controls review, with a statement whether that quality control review included a review of specific government engagements.
- c. Federal or state desk reviews or field reviews of its audits during the past three (3) years.

In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. If the latest external peer, quality control and desk or field reviews are not available, a statement as to why they are not available must be submitted.

5. Firm Proposals and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis, the number and nature of the staff to be so employed on a part-time basis, and any subcontractors providing services under any agreement with the County.

If the proposer is a joint venture or consortium, the Proposals of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

6. Partner, Supervisory and Staff Proposals and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the proposer's experience and training, including relevant continuing professional

education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. Audit personnel may otherwise be changed at the discretion of the proposer, provided that replacements have substantially the same or better experience.

7. Affirmative Statements Related to Employment Policies

An affirmative statement should be provided that affirms the following:

- a. Non-discriminatory policy. The firm shall not allow any person to be denied or subjected to discrimination on account of any services, or activities made possible by or resulting from this agreement on the grounds of sex, race, color, creed, national origin, age (except minimum age and retirement provisions), marital status or the presence of any sensory, mental or physical handicap.
- b. Drug Free Workplace. The firm complies with regulations related to a drug-free workplace as defined in Florida Statute 287.087.
- c. Public Entity Crime. The firm shall affirm that neither the firm nor any person associated with the firm who will work on this engagement has been placed on the convicted vendor list as defined by Florida Statute Section 287.133.

8. Insurance Requirements

The firm warrants that it shall, at the firm's sole expense, procure, maintain and keep in force amounts and types of the following insurance and will provide proof of said coverage to the Columbia County Auditor Selection Committee upon the signing of an audit contract:

- a. Worker's Compensation/Employer's Liability pursuant to Florida Law.
- b. Commercial General Liability. The minimum amount of coverage shall be \$1,000,000 for each occurrence.
- c. Professional Liability. The minimum amount of coverage shall be \$1,000,000.

9. Prior Engagements with Columbia County, Florida

List separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for Columbia County, Florida by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

10. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five (5) years that are similar to the engagement described in this Request for Proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

11. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Request for Proposal.

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

- a. Proposed segmentation of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement (no dollar units or costs should be included).
- c. Sample size and the extent to which statistical sampling is to be used in the engagement.
- d. Extent of use of EDP software in the engagement.
- e. Type and extent of analytical procedures to be used in the engagement.

- f. Approach to be taken to gain and document an understanding of the Columbia County Board of County Commissioners and its Constitutional Officer's internal control structure.
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- i. Describe how the audit will be conducted in the first year versus subsequent years.
- j. Approach to any necessary audit and reporting software conversions.

12. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Columbia County Board of County Commissioners, its agencies or departments or its Constitutional Officers.

B. Pricing

1. General Requirements

ALL PRICING INCLUDED WITH THE PROPOSAL IS REQUIRED TO BE PROVIDED IN A SEPARATE, SEALED ENVELOPE WITHIN THE SEALED PROPOSAL AND ARE TO BE OPENED AFTER ALL OTHER RANKING CRITERIA ARE SCORED AND TABULATED.

The negotiated contract shall, at a minimum, identify the following:

- a. Rates by Partner, Specialist, Supervisory and Staff level times the number of hours anticipated for each.
- b. Out-of-pocket expenses and the reimbursement rates for such expenses. It is anticipated these rates will follow Section 112.061 of the Florida Statutes, the prevailing guide for Columbia County Board of County Commissioners out-of-pocket expenses.
- c. Rates for additional professional services.

d. Rates for audits of community centers, sports leagues, and other not-for-profit outside agencies.

2. Manner of payment

It is anticipated the contract will include that not less than ten percent (10%) of each billing will be retained until the final audit reports are submitted to the Columbia County Board of County Commissioners. Invoices or requests for payment should be made no more often than once per month.

3. Prior Contracts

Proposals should include one or more sample, standard contracts the proposer has utilized in the past. This standard contract may be used to further price and payment negotiations.

VII. EVALUATION PROCESS

A. AUDITOR SELECTION COMMITTEE

Proposals submitted will be evaluated and ranked by a seven (7) member Auditor Selection Committee as established by Section 218.391 (3)(a) of the Florida Statutes, consisting of the following or their designee:

Ron Williams, Chair, Columbia County Board of Commissioners
Jay Swisher, Clerk of Circuit Court and County Comptroller
Kyle Keen, Tax Collector
Mark Hunter, Sheriff
Jeff Hampton, Property Appraiser
Tomi S. Brown, Supervisor of Elections
Joel Foreman, County Attorney

B. REVIEW AND RANKING OF PROPOSALS

The County Purchasing Officer will determine whether each proposal meets the mandatory requirements for responsiveness in subsection C.1 of this part. Proposals that do not include these mandatory elements will be unresponsive and will not be scored by the Columbia County Auditor Selection Committee. The Columbia County Auditor Selection Committee will be provided with a list of firm names who submitted proposals not meeting the mandatory elements of this request for proposals.

Proposals meeting the mandatory elements of this request for proposals will be forwarded to the members of the Columbia County Auditor Selection Committee on June 10, 2024 or as soon thereafter as possible. The Columbia County Auditor Selection Committee members will use a point system, scoring proposals individually during the review process.

The maximum score is 100 points per member. Each member of the committee will score each proposal meeting the mandatory elements according to the criteria described below.

After scoring is complete on all other criteria, the Purchasing Officer will open the sealed pricing envelopes and rank each firm, distributing points such that the lowest price will receive all available points and the highest price will receive zero points, with intermediate prices receiving points accordingly. The full Auditor Selection Committee will convene to review and discuss and tabulate the scored evaluations. Ranking will be determined according to composite ordinal scoring, and the top three ranked proposals will be recommended to the Board of County Commissioners.

The Columbia County Board of County Commissioners will vote to finalize the rankings after receiving the recommendations of the Auditor Selection Committee. It is anticipated that this selection will be made around June 20, 2024. Following notification of the number one firm selected, it is expected negotiations will commence immediately. Final contract approval is expected to take place at the first Board Meeting in September 2024. Upon reaching an agreement, a contract will be submitted for approval and execution by the selected auditor and the Columbia County Board of County Commissioners.

The Columbia County Board of County Commissioners reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. EVALUATION CRITERIA

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for technical proposals. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements (Reviewed by the Purchasing Officer)
 - a. The audit firm is independent and licensed to practice in Florida.
 - b. The firm has no conflict of interest with regard to any other work performed by the firm for Columbia County, Florida.
 - c. The firm adhered to the instructions in this request for proposals and submitted a complete proposal.
 - d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

-
2. Technical Quality (Maximum 100 points) (Scored by the Auditor Selection Committee members)
 - a. Expertise and Experience (Maximum 70 points)
 - (1) The firm's past experience and performance on comparable government engagements (Maximum 30 points).
 - (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation (Maximum 25 points).
 - (3) The firm's internal review process, existing quality controls, adequacy of staff to perform the required audits (current and projected) and familiarity with applicable federal regulations and standards for audits of government organizations, programs, activities and functions (Maximum 15 points).
 - b. Audit Approach (Maximum 20 points)
 - (1) Adequacy of proposed staffing plan for various segments of the engagement (Maximum 10 points).
 - (2) Adequacy of sampling techniques (Maximum 5 points).
 - (3) Adequacy of analytical procedures (Maximum 5 points).
 - c. Local preference per Columbia County Purchasing Policy (5 points)
 - d. Fee Proposal (Maximum 5 points)

D. Acceptance of Terms and Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Columbia County Board of County Commissioners and the firm selected.

The Columbia County Board of County Commissioners reserves the right without prejudice to reject any or all proposals.

E. ADDITIONAL REQUIREMENTS

1. Addendums and Clarifications

Each proposer shall examine the RFP documents carefully. If any part of the RFP documents is considered unclear or confusing, then no later than May 27, 2024, the proposer shall make a written request to the Purchasing Director for interpretation or correction of any ambiguity, inconsistency, or error. Interpretations or corrections, if any, will be addressed through addenda which will be emailed to all proposers. It is necessary to identify each addendum and to confirm that a proposal is responsive to the inclusion of each addendum. No correction or clarification shall be made verbally, and no respondent should rely on any verbal communications as forming the basis for any understanding of these documents.

No negotiations, decisions or actions shall be initiated or executed by the proposer as a result of any discussions with any County employee prior to the opening of the proposals. Only those communications which are in writing from the County may be considered as a duly authorized expression Auditor Selection Committee.

Only communications from firms which are in writing and signed will be recognized as duly authorized communications from any proposer.

2. Business Tax Receipt, Corporate Status, and Registrations

The proposer shall be responsible for obtaining and maintaining throughout the contract period his or her city or county Business Tax Receipt if applicable, and any licenses required pursuant to the laws of Columbia County and the State of Florida. Every proposal shall include a copy of the company's local business or business tax receipt from a jurisdiction in which its primary offices are located or provide a written statement on letterhead indicating why no business tax receipt exists.

If the proposer is operating under a fictitious name as defined in Section 865.09, Florida Statutes, proof of current registration with the Florida Secretary of State shall be submitted with the proposal. A business formed by an attorney actively licensed to practice law in this state, by a person actively licensed by the Department of Business and Professional Regulation or the Department of Health for the purpose of practicing his or her licensed profession, or by any corporation, partnership, or other commercial entity that is actively organized or registered with the Department of State shall submit a copy of the current licensing from the appropriate agency and/or proof of current active status and a Certificate of Good Standing with the Division of Corporations of the State of Florida or such other state as applicable.

3. Status

The auditor shall, at all times relevant to any contract with the County, be an independent contractor and in no event shall the auditor, nor any employees or sub-contractors under it, be considered to be employees of Columbia County.

4. Receipt and Opening of Proposals:

Proposals will be opened publicly at the time and place stated in this Request for Proposals (RFP). No proposals received after the deadline will be considered. No responsibility shall be attached to any person for the premature opening of a proposal not properly addressed and identified. At the time fixed for the opening of proposals, the contents of the RFP form will be made public for the information of other interested parties who may be present either in person or by representative.

Sealed pricing will not be opened until after the Columbia County Auditor Selection Committee has convened and evaluated all other sections of the Evaluation Criteria.

5. Withdrawal of Proposals:

Proposals may be withdrawn by written request received from respondents prior to the time fixed for opening. Negligence on the part of the respondent in preparing the proposal confers no right for the withdrawal of the proposal after it has been opened.

VIII. ETHICAL BUSINESS PRACTICES:

A. Gratuities.

It is unethical for any person to offer, give, or agree to give any County employee, or for any County employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or performing in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, subcontract, or to any solicitation or proposal therefore.

B. Kickbacks.

It is unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

If there is a substantiated charge of unethical business practices in connection with this proposal, the Auditor Selection Committee and Board of County Commissioners shall postpone any award and immediately suspend any contract until such time as such substantiated charges are resolved. The Board may deny an award or cancel the contract if it determines at any point that unethical business practices were involved in this procurement.

RFP CHECKLIST (Required Forms):

Please submit the items on the following list and any other items required by any section of this Request for Proposals. The checklist is provided as a courtesy and may not be inclusive of all items required within this Request for Proposals:

- _____ Completed RFP Response Sheet with Signature
- _____ Reference Form
- _____ Non-Collusion Affidavit
- _____ Public Entity Crimes Statement
- _____ Drug Free Workplace
- _____ Conflict of Interest Form
- _____ W-9
- _____ Certification/Debarment/Suspension
- _____ Applicable Licenses/Registrations
- _____ Equal Opportunity/Affirmative Action Statement
- _____ Technical Proposal
- _____ Bid Form in Separate Sealed Pricing Envelope

RFP RESPONSE SHEET

The Board of County Commissioners, Columbia County, reserves the right to accept or reject any and/or all proposals in the best interest of Columbia County.

Ron Williams, Chair

This proposal is submitted by the below named firm/individual by the undersigned authorized representative.

(Firm Name)

BY: _____

(Authorized Representative)

(Printed or Typed Name)

ADDRESS: _____

TELEPHONE: _____

EMAIL: _____

BID FORM

Sealed Proposals must be received in the Office of the Board of County Commissioners, Columbia County, 135 NE Hernando Avenue, Room 203, Lake City, FL, 32055 no later than 3:00 P.M., on June 3, 2024. Columbia County reserves the right to reject any and/or all bids and to accept the proposal in the county's best interest, bid F.O.B., Columbia County, Florida.

Annual Audit Fee \$ _____

Written Annual Audit Fee \$ _____

Additional Professional Services \$ _____

Written Additional Professional Services \$ _____

Rate for Audits Section VI. B.d \$ _____

Written Rate for Audits Section VI. B.d \$ _____

***Provide a list of Hourly Rates per Position and any applicable Additional Professional Services Description with Bid Form**

I certify that this proposal meets or exceeds the County specifications and that the undersigned proposer declares that I have carefully examined the specifications, term and conditions of this proposal, and I am thoroughly familiar with its provisions. The undersigned proposer further declares that he/she has not divulged, discussed or compared his bid with any other proposers and has not colluded with any other proposers or parties to a proposal or bid whatsoever for any fraudulent purpose.

COMPANY: _____ DATE: _____

ADDRESS: _____

PHONENO: _____

EMAIL: _____

SIGNATURE: _____

PRINT NAME/TITLE: _____

ADDENDA'S RECEIVED/ACKNOWLEDGED _____

REFERENCE FORM

Respondent's Name: _____

Vendors are required to submit with their response three (3) references, with which they have provided similar services as requested in this solicitation. Vendors shall use this attachment to provide the required reference information. The BoCC reserves the right to contact any and all references in the course of this solicitation and make a responsibility determination, not subject to review or challenge.

FORMER CLIENTS-Provide Three (3)	
Company Name:	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

Company Name:	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

Company Name:	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

Authorized Signature: _____

Title: _____

Non-Collusion Affidavit

STATE OF _____ COUNTY OF _____

I state that I _____ of _____,
(Name and Title) (Name of Firm)

am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.
2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider; Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.
3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher than the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.
4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.
5. _____, its affiliates, subsidiaries, officers, director, and employees
(Name of Firm)
are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the Board of County Commissioners of Columbia County, Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Dated this ____ day of _____, _____.

Name of Organization: _____

Signed by: _____

Print Name: _____

Being duly sworn deposes and says that the information herein is true and sufficiently complete so as not to be misleading.

The foregoing instrument was executed before me this day ____ of _____ of 20__, by _____ as _____ of _____ who personally swore or affirmed that he/she is authorized to execute this document and thereby bind the Corporation, and who is personally known to me OR has produced _____ as identification.

(stamp)

NOTARY PUBLIC, State of _____

Public Entity Crimes Statement

SWORN STATEMENT UNDER SECTION 287.133(3) (a), FLORIDA STATUTES: THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Proposal, ITN, or Contract Number
2. This sworn statement is submitted by _____
[Name of entity submitting sworn statement]
whose business address is _____ and (if applicable) its Federal Employer Identification Number (FEIN) is _____
(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____)
3. My name is _____ and my relationship to the above is _____
[Please print name of individual signing]
4. I understand that a "public entity crime" as defined in section 287.133(l)(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 public entity in Florida or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that "convicted" or "conviction" as defined in section 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, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that "affiliate" as defined in section 287.133(1) (a), Florida Statutes, means:
 - a. A predecessor or successor of a person convicted of a public entity crime; or
 - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public 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 thirty-six (36) months shall be considered an affiliate.

7. I understand that a "person" as defined in section 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/proposals or applies to bids/proposals 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.

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

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

___ The entity, submitting this sworn statement, or one or more of the 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, AND **[Please indicate which additional statement applies].**

___ There has been a proceeding concerning the conviction before a judge or hearing officer of the State of Florida, Division of Administrative Hearings, or a court of law having proper jurisdiction. The final order entered by the hearing officer or judge did not place the person or affiliate on the convicted Contractor list. **[Please attach a copy of the final order.]**

___ The person or affiliate was placed on the convicted Contractor list. There has been a subsequent proceeding before a court of law having proper jurisdiction or a judge or hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the judge or hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted Contractor list. **[Please attach a copy of the final order.]**

___ The person or affiliate has not been placed on any convicted vendor list. [Please describe any action taken by or pending with the State of Florida, Department of Management Services.]

By the signature(s) below, I/we, the undersigned, as authorized signatory to commit the firm, certify that the information as provided in Attachment "C", Public Entity Crimes, is truthful and correct at the time of submission.

AFFIANT

Typed Name of AFFIANT

Title

STATE OF _____

County of _____

The foregoing instrument was executed before me this day _____ of _____

20____, by _____ as _____ of

_____, who personally swore or affirmed that he/she is authorized to execute this document and thereby bind the Corporation, and who is personally known to me OR has produced _____ as identification.

(stamp)

NOTARY PUBLIC, State of _____

Drug-Free Workplace Certification

The drug-free certification form below must be signed and returned with the solicitation response.

In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business' policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid/proposal a copy of the statement specified in the first paragraph.
4. In the statement specified in the first paragraph, notify the employees that, as a condition of working on the commodities or contractual services that are under bid/proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) Days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of the foregoing provisions.

By the signature(s) below, I/we, the undersigned, as authorized signatory to commit the firm, certify that the information as provided in this Drug-Free Workplace Certification, is truthful and correct at the time of submission.

AFFIANT

Typed Name of AFFIANT

Title

STATE OF _____

County of _____

The foregoing instrument was executed before me this day _____ of _____

20____, by _____ as _____ of

_____, who personally swore or affirmed that he/she is authorized to execute this document and thereby bind the Corporation, and who is personally known to me OR has produced _____ as identification.

(stamp)

NOTARY PUBLIC, State of _____

Conflict of Interest Statement

STATE OF _____

County OF _____

Before me, the undersigned authority, personally appeared _____ who was duly sworn, deposes, and states:

I am the _____ of _____ with a local office
(Insert Title) (Insert Company Name)

in _____ and principal office in _____. Said entity is submitting this proposal/offerto

1. The AFFIANT has made diligent inquiry and provided the information in this statement affidavit based upon its full knowledge.
2. The AFFIANT states that only one submittal for this solicitation has been submitted and tendered by the appropriate date and time and that said above stated entity has no financial interest in other entities submitting a proposal for the work contemplated hereby.
3. Neither the AFFIANT nor the above named entity has directly or indirectly entered into any agreement, participated in any collusion or collusive activity, or otherwise taken any action which in any way restricts or restrains the competitive nature of this solicitation, including but not limited to the prior discussion of terms, conditions, pricing, or other offer parameters required by this solicitation.
4. Neither the entity nor its affiliates, nor anyone associated with them, is presently suspended or otherwise prohibited from participation in this solicitation or any contract to follow thereafter by any government entity.
5. Neither the entity nor its affiliates, nor anyone associated with them, have any potential conflict of interest because and due to any other clients, contracts, or property interests in this solicitation or the resulting project.
6. I hereby also certify that no member of the entity's ownership or management or staff has a vested interest in any County Office or Department.
7. I certify that no member of the entity's ownership or management is presently applying, actively seeking, or has been selected for an elected position within Columbia County government.
8. In the event that a conflict of interest is identified in the provision of services, I, the undersigned will immediately notify the County in writing.

AFFIANT

Typed Name of AFFIANT

Title

STATE OF _____

County of _____

The foregoing instrument was executed before me this day _____ of _____

20____, by _____ as _____ of

_____, who personally swore or affirmed that he/
she is authorized to execute this document and thereby bind the Corporation, and who is
personally known to me OR has produced _____ as
identification.

(stamp)

NOTARY PUBLIC, State of _____

**CERTIFICATION REGARDING SUSPENSION,
AND OTHER RESPONSIBILITY MATTERS PRIMARY COVERED TRANSACTIONS**

- 1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b) Have not within a three-year period preceding this been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of these offenses enumerated in paragraph (1)(b) of this certification; and
 - d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.
- 3) No subcontract will be issued for this project to any party which is debarred or suspended from eligibility to receive federally funded contracts.

Signature

Title

Contractor/Firm

Address

EQUAL OPPORTUNITY/AFFIRMATIVE ACTION STATEMENT

- 1) The contractors and all subcontractors hereby agree to a commitment to the principles and practices of equal opportunity in employment and to comply with the letter and spirit of federal, state, and local laws and regulations prohibiting discrimination based on race, color, religion, national region, sex, age, handicap, marital status, and political affiliation or belief.

- 2) The contractor agrees to comply with Executive Order 11246, as amended, and to comply with specific affirmative action obligations contained therein.

Signature

Title

Contractor/Firm

Address

ADDITIONAL INFORMATION

The most recent completed audit and budget reports can be found on the County's web site at the following link:

http://www.columbiacountyfla.com/Audits_and_Budgets.asp