



**THE ESCAMBIA COUNTY SCHOOL DISTRICT  
PURCHASING DEPARTMENT  
75 NORTH PACE BLVD.  
PENSACOLA, FL 32505**

**REQUEST FOR PROPOSAL (RFP) & PROPOSAL ACKNOWLEDGEMENT**

POSTING DATE:

**December 6, 2011**

PURCHASING CONTACT & TELEPHONE:

**John Dombroskie (850) 469-6120**

RFP TITLE:

**External Auditing Services**

RFP NUMBER:

**122201**

RFP OPENING DATE & TIME:

**January 12, 2012, 3:00PM CST**

**NOTE: RFPS RECEIVED AFTER THE RFP OPENING DATE AND TIME WILL NOT BE ACCEPTED.**

The School District of Escambia County, Florida, solicits your company to submit a proposal on the above referenced goods or services. All terms, specifications and conditions set forth in this request are incorporated by this reference into your response. Proposals will not be accepted unless all conditions have been met. All proposals must have an authorized signature in the space provided below. All proposals must be sealed and received in the School District's Purchasing Office at 75 North Pace Blvd., Pensacola, Florida, by the "RFP Opening Date & Time" referenced above. All envelopes containing sealed proposals must reference the "RFP Title", "RFP Number" and the "RFP Opening Date & Time". The School District is not responsible for lost or late delivery of Proposals by the U.S. Postal Service or other delivery services used by the Bidder. Proposals may not be withdrawn for a period of sixty (60) days after the bid opening unless otherwise specified.

**THE FOLLOWING MUST BE COMPLETED, SIGNED, AND RETURNED AS PART OF YOUR PROPOSAL. PROPOSALS WILL NOT BE ACCEPTED WITHOUT THIS FORM, SIGNED BY AN AUTHORIZED AGENT OF THE BIDDER.**

COMPANY NAME:

MAILING ADDRESS:

CITY, STATE, ZIP:

FEDERAL EMPLOYER'S IDENTIFICATION NUMBER (FEIN):

TELEPHONE NUMBER: ( EXT: ) FACSIMILE NUMBER:

EMAIL:

HOW DID YOU FIND OUT ABOUT THIS RFP? SCHOOL DISTRICT WEBSITE\_\_\_ BIDNET\_\_\_ DEMAND STAR\_\_\_ PRIME VENDOR\_\_\_  
OTHER\_\_\_ (PLEASE SPECIFY\_\_\_)

I CERTIFY THAT THIS PROPOSAL IS MADE WITHOUT PRIOR UNDERSTANDING, AGREEMENT, OR CONNECTION WITH ANY OTHER BIDDER SUBMITTING A PROPOSAL FOR THE SAME MATERIALS, SUPPLIES, EQUIPMENT OR SERVICES, AND IS IN ALL RESPECTS FAIR AND WITHOUT COLLUSION OR FRAUD. I AGREE TO ABIDE TO ALL TERMS AND CONDITIONS OF THIS RFP AND CERTIFY THAT I AM AUTHORIZED TO SIGN THIS RFP FOR THE BIDDER.

AUTHORIZED SIGNATURE:

TYPED OR  
PRINTED NAME:

TITLE:

DATE:

## I. INTRODUCTION & GENERAL INFORMATION

The School Board of Escambia County Florida is soliciting the services of qualified firms of certified public accountants to audit its Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2012 with a renewal option to audit the Board's CAFRs for an additional three (3) years of the next five (5) fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposal.

The District and its governing board were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The District is an independent taxing and reporting entity managed, controlled, operated, administered, and supervised by District school officials in accordance with §1001, Florida Statutes. The Board consists of five elected officials responsible for the adoption of policies, which govern the operation of District public schools. The Superintendent of Schools is responsible for the administration and management of the schools within the applicable parameters of state laws, State Board of Education Rules, and School Board policies. The Superintendent is also specifically delegated the responsibility of maintaining a uniform system of records and accounts in the District by §1010.01 Florida Statutes as prescribed by the State Board of Education.

The District is coterminous with Escambia County. The annual budget for the District for FY2011-12 totals \$589 million, including a general operating budget of \$332 million and a capital budget of \$122 million. The District operates 53 schools, including 31 elementary schools, 9 middle schools, 7 high schools and 6 specialized schools/centers. The total full time enrollment of public school students is approximately 40,000.

A copy of the District's 2009-2010 Annual Financial Report is available via an icon on the top right hand corner of the District's Budgeting website: [http://old.escambia.k12.fl.us/adminoff/finance/budgeting\\_ca\\_fte/](http://old.escambia.k12.fl.us/adminoff/finance/budgeting_ca_fte/) Firms are encouraged to thoroughly review the information contained therein in order to become familiar with the District and its operations.

## II. GENERAL TERMS AND CONDITIONS.

NOTE: The term "Bidder" as used within this Request For Proposal (RFP) refers to the person, company or organization responding to this RFP. The Bidder is responsible for understanding and complying with the terms and conditions herein.

- A. **GENERAL:** Upon an RFP award, the terms and conditions of this RFP or any portion thereof, may upon mutual agreement of the parties be extended for an additional term(s) or for additional quantities (all original terms and conditions will remain in effect). Subject to the mutual consent of the parties, the pricing, terms and conditions of this RFP, for the products or services specified herein, may be extended to other municipal, city or county government agencies, school boards, community or junior colleges, or state universities within the State of Florida.
- B. **RFP OPENING AND FORM:** Proposal openings will be public on the date and time specified on the Proposal Acknowledgement form. All proposals received after the time indicated will be rejected as non-responsive and returned unopened to sender. Proposals by Email, fax, telegram, or verbally by telephone or in person will not be accepted. The public opening will acknowledge receipt of the Proposals only; details concerning pricing or the offering will not be announced. All proposals submitted shall become public record upon an announcement of a recommended award or ten days after the opening date whichever occurs first. To protect any confidential information contained in their Proposal, companies must invoke the exemptions to disclosure provided by law in response to the RFP, and must identify the data and other material to be protected, and must state the reasons why such exclusion from public disclosure is necessary.
- C. **WARRANTY:** All goods and services furnished by the Bidder, relating to and pursuant to this RFP will be warranted to meet or exceed the Specifications contained herein. In the event of breach, the Bidder will take all necessary action, at Bidder's expense, to correct such breach in the most expeditious manner possible.

- D. **PRICING:** All pricing submitted will include all packaging, handling, shipping charges, and delivery to any point within Escambia County, Florida to a secure area or inside delivery. The School Board is exempt and does not pay Federal Excise and State of Florida Sales taxes.
- E. **TERMS OF PAYMENT / INVOICING:** The normal terms of payment will be Net 30 Days from receipt and acceptance of goods or services and Bidder's invoice. Itemized invoices, each bearing the Purchase Order Number must be mailed on the day of shipment. Invoicing subject to cash discounts will be mailed on the day that they are dated.
- F. **TRANSPORTATION AND TITLE:** (1) Title to the goods will pass to the School District upon receipt and acceptance at the destination indicated herein. Until acceptance, the Bidder retains the sole insurable interest in the goods. (2) The shipper will prepay all transportation charges. The School District will not accept collect freight charges. (3) No premium carriers will be used for the School District's account without prior written consent of the Director of Purchasing.
- G. **PACKING:** All shipments will include an itemized list of each package's content, and reference the School District's Purchase Order Number. No charges will be allowed for cartage or packing unless agreed upon by the School District prior to shipment.
- H. **INSPECTIONS AND TESTING:** The School District will have the right to expedite, inspect and test any of the goods or work covered by this RFP. All goods or services are subject to the School District's inspection and approval upon arrival or completion. If rejected, they will be held for disposal at the Bidder's risk. Such inspection, or the waiver thereof, however, will not relieve the Bidder from full responsibility for furnishing goods or work conforming to the requirements of this RFP or the RFP Specifications, and will not prejudice any claim, right, or privilege the School District may have because of the use of defective or unsatisfactory goods or work.
- I. **STOP WORK ORDER:** The School District may at any time by written notice to the Bidder stop all or any part of the work for this RFP award. Upon receiving such notice, the Bidder will take all reasonable steps to minimize additional costs during the period of work stoppage. The School District may subsequently either cancel the stop work order resulting in an equitable adjustment in the delivery schedule and/or the price, or terminate the work in accordance with the provisions of the RFP terms and conditions.
- J. **INDEMNIFICATION AND INSURANCE:** The Bidder agrees to indemnify and save harmless the School District, its officers, agents and employees from and against any and all claims and liabilities (including expenses) for injury or death of persons or damage to any property which may result, in whole or in part, from any act or omission on the part of the Bidder, its agents, employees, or representatives, or are arising from any Bidder furnished goods or services, except to the extent that such damage is due solely and directly to the negligence of the School District. GENERAL/AUTOMOTIVE LIABILITY: The CPA firm agrees to maintain, keep in full force and effect during the term of this agreement and any extensions and renewals thereof, and furnish to the undersigned good and sufficient evidence of general liability and auto liability insurance in an amount not less than \$1,000,000 with an insurance company rated not lower than 'A' by A. M. Best and Company. The School Board shall be named as an additional insured. The policy and evidence of such insurance shall be endorsed so as to provide coverage for all liability hereby contractually assumed by the CPA firm and a copy thereof shall be delivered to the district before beginning performance of this agreement. Such insurance shall not be subject to cancellation, non-renewal, reduction in policy limits or other adverse change in coverage, except with 45 days prior written notice to the School Board, which notice shall be given by U.S. Certified Mail with return receipt requested to the undersigned. No other form of notification shall relieve the insurance company, or its agents, or representatives of responsibility. WORKER'S COMPENSATION: If this agreement involves performance by officers, employees, agents or sub-contractors of the CPA firm, the CPA firm shall also maintain, keep in full force and effect during the term of this agreement and any extensions and renewals thereof, and furnish to the

undersigned good and sufficient evidence of workers' compensation insurance in the amount required by Florida Statutes Chapter, 440, and Employer Legal Liability Insurance in the amount of \$100,000. PROFESSIONAL LIABILITY: The successful CPA firm shall procure and maintain Professional Liability Insurance for the life of this agreement, plus two years after completion for a minimum coverage of \$3,000,000. This Policy shall include an endorsement whereby the awarded bidder holds harmless the School Board of Escambia County Florida and each officer, Board member, agent or employee of the School Board of Escambia County Florida against all claims, against any of them, for personal injury or wrongful death or property damage arising out of the negligent performance of professional services or caused by an error, omission or negligent act of the CPA firm or anyone employed by the CPA firm.

K. **RISK OF LOSS:** The Bidder assumes the following risks: (1) all risks of loss or damage to all goods, work in process, materials and equipment until the delivery thereof as herein provided; (2) all risks of loss or damage to third persons and their property until delivery of all goods as herein provided; (3) all risks of loss or damage to any property received by the Bidder or held by the Bidder or its suppliers for the account of the School District, until such property has been delivered to the School District; (4) all risks of loss or damage to any of the goods or part thereof rejected by the School District, from the time of shipment thereof to Bidder until redelivery thereof to the School District.

L. **LAWS AND REGULATIONS:** Bidders will comply with all applicable Federal, State and Local laws, statutes and ordinances including, but not limited to the rules, regulations and standards of the Occupational Safety and Health Act of 1970, the Federal Contract Work Hours and Safety Standards Act, and the rules and regulations promulgated under these Acts. Bidders agree not to discriminate against any employee or applicant for employment because of race, sex, religion, color, age or national origin.

All agreements as a result of an award hereto and all extensions and modifications thereto and all questions relating to its validity, interpretation, performance or enforcement shall be governed and construed in conformance to the laws of the State of Florida.

M. **PUBLIC ENTITY CRIMES:** A Bidder, person, or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Florida State Statute, Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

N. **PATENTS:** Bidders agree to indemnify and save harmless the School District, its officers, employees, agents, or representatives using the goods specified herein from any loss, damage or injury arising out of a claim or suit at law or equity for actual or alleged infringement of letters of patent by reason of the buying, selling or using the goods supplied under this bid, and will assume the defense of any and all suits and will pay all costs and expenses thereto.

O. **CONFLICT OF INTEREST:** The award hereunder is subject to the provisions of Chapter 112 Florida Statutes. All Bidders must disclose the name of any company owner, officer, director or agent who is an employee of the School District and/or is an employee of the School District and owns, directly or indirectly, an interest of five percent or more of the company.

P. **TERMINATION: DEFAULT.** The School District may terminate all or any part of a subsequent award by giving notice of default to Bidder, if Bidder: (1) refuses or fails to deliver the goods or services within the time specified; (2) fails to comply with any of the provisions of this RFP or so fails to make progress as to endanger performances, hereunder, or; (3) becomes insolvent or subject to proceedings under any law relating to bankruptcy, insolvency, or relief of debtors. In the

event of termination for default, the School District's liability will be limited to the payment for goods and services delivered and accepted as of the date of termination. **CONVENIENCE.** The School District may terminate for its convenience at any time, in whole or in part any subsequent award. In which event of termination for convenience, the School District's sole obligations will be to reimburse Bidder for (1) those goods or services actually shipped/performed and accepted up to the date of termination, and (2) costs incurred by Bidder for unfinished goods, which are specifically manufactured for the School District and which are not standard products of the Bidder, as of the date of termination, and a reasonable profit thereon. In no event is the School District responsible for loss of anticipated profit nor will reimbursement exceed the RFP value.

- Q. **DRUG-FREE WORKPLACE:** Whenever two or more RFPs are equal with respect to price, quality, and service, an RFP received from a business that certifies that it has implemented a drug-free workplace program as defined by Section 287.087 Florida Statutes, will be given preference in the award process.
- R. **PERFORMANCE:** In an effort to reduce the cost of doing business with the School District, and unless indicated elsewhere, no bid or performance bond is required. However, upon award and subsequent default by Bidder, the School District reserves the right to pursue any or all of the following remedies: (1) to accept the next lowest available RFP price or to purchase materials or services on the open market, and to charge the original awardees for the difference in cost via a deduction to any outstanding or future obligations; (2) the Bidder in default will be prohibited from activity for a period of time determined by the severity of the default, but not exceeding two years; (3) any other remedy available to the School District in tort or law.
- S. **AUDIT AND INSPECTION:** The District or its representative reserves the right to inspect and/or audit all the Bidder's documents and records as they pertain to the products and services delivered under this agreement. Such rights will be exercised with notice to the Bidder to determine compliance with and performance of the terms, conditions and specifications on all matters, rights and duties, and obligations established by this agreement. Documents/records in any form shall be open to the District's representative and may include but are not limited to all correspondence, ordering, payment, inspection and receiving records, and contracts or sub-contracts that directly or indirectly pertain to the transactions between the District and the Bidder.
- T. **SAMPLES AND BRAND NAMES: BRAND NAMES.** Specifications referencing specific brand names and models are used to reflect the kind and type of quality in materials and workmanship, and the corresponding level of performance the School District expects to receive as a minimum. Bidders offering equivalents or superior products to the brand/model referenced will: (1) reference on the RFP in the space provided the manufacturer's name, brand name, model and/or part number; (2) next to the price Bidder will indicate "ALT" to reflect an alternate offering; (3) where no sample is provided with the RFP, Bidders will enclose sufficient technical specification sheets and literature to enable the School District to reach a preliminary evaluation; (4) the School District may request and Bidder agrees to submit a sample or to provide its product on-trial or demonstration, whichever the School District may deem appropriate, at no charge to the District; (5) the School District reserves the right to determine the acceptability of any alternatives offered. **SAMPLES.** Any sample requested by this RFP or to be provided at the Bidder's option, should be forwarded under separate cover to the attention of the Purchasing Office of the School District. The package or envelope will reference the RFP Number, RFP Title, and RFP Item Number and clearly marked "Samples". All samples will be provided free of charge, including transportation charges. Bidders are responsible for notifying and making arrangements for pick up from the School District if a return of samples is expected. All samples unclaimed for thirty (30) days will be disposed of at the discretion of the School District.
- U. **EVALUATION CRITERIA:** Primary factors used to decide the award hereunder will be price, quality, availability, and responsiveness. Other factors that may be used in the evaluation of this bid will be: (1) administrative costs incurred by the School District in association with the discharge of any subsequent award; (2) alternative payment terms; (3) Bidder's past performance. The

School District reserves the right to evaluate by lot, by partial lot, or by item, and to accept or reject any proposal in its entirety or in part, and to waive minor irregularities if the proposal is otherwise valid. In the event of a price extension error, the unit price will be accepted as correct. The School District has sole discretion in determining testing and evaluation methods. The School District may consider in conjunction to any award hereunder, those products, services and, prices available to them through contracts from state, federal, and local government agencies or other school districts within the State of Florida.

- V. **CLARIFICATIONS AND INTERPRETATIONS:** The School District reserves the right to allow for clarification of questionable entries, and for the Bidder to withdraw items with obvious mistakes. Any questions concerning terms, conditions or specifications will be directed to the designated Purchasing Agent referenced on the RFP Acknowledgement. Any ambiguities or inconsistencies shall be brought to the attention of the designated Purchasing Agent in writing at least seven workdays prior to the opening date of the proposals. Failure to do so, on the part of the bidder will constitute an acceptance by the bidder of consequent decision. An addendum to the RFP shall be issued and posted for those interpretations that may affect the eventual outcome of this bid. It is the bidder's responsibility to assure the receipt of all addendum issued. No person is authorized to give oral interpretations of, or make oral changes to the RFP. Therefore oral statements given before the RFP opening date will not be binding. The School District will consider no interpretations binding unless provided for by issuance of an addendum. Addenda will be posted to the School District's Purchasing website address at "<http://old.escambia.k12.fl.us/adminoff/finance/purchasing/>" at least five workdays prior to the opening date. The bidder shall acknowledge receipt of all addenda by signing and enclosing said addenda with their proposal.
- W. **RFP TABULATIONS, RECOMMENDATIONS, AND PROTEST:** RFP tabulations with award recommendations are posted for 72 hours in the Purchasing Office and are also posted to the School District's Purchasing website address at "<http://old.escambia.k12.fl.us/adminoff/finance/purchasing/>". Failure to file a protest within the time prescribed in Section 120.57(3) Florida State Statutes will constitute a waiver of proceedings under Chapter 120, Florida State Statutes and School Board Rules. RFP tabulations, recommendations or notices will not be automatically mailed.
- X. **CONTACT:** All questions for additional information regarding this RFP **must be directed to the designated Purchasing Agent noted on page one.** Prospective bidders shall not contact any member of the Escambia County School Board, Superintendent, or staff regarding this bid prior to posting of the final tabulation and award recommendation on the website and in the Purchasing Office. Any such contact shall be cause for rejection of your proposal.
- Y. **PROPOSAL PREPARATION COSTS:** Neither the School District nor its representatives shall be liable for any expenses incurred in connection with the preparation of a response to this proposal.
- Z. **AGREEMENT FORM:** All subsequent agreements as a result of an award hereunder, shall incorporate all terms, conditions and specifications contained herein, and in response hereto, unless mutually amended in writing.
- AA. **LUNSFORD ACT:** Vendor will comply with all requirements of Sections 1012.32 and 1012.465, Florida Statutes, by certifying that the vendor and all of its employees who provide services under this contract have completed the background screening required by the referenced statutes and meet the standards established by the statutes. This certification will be provided to the school in advance of the vendor providing any services on campus while students are present. The vendor will bear the cost of acquiring the background screening required by Section 1012.32, F.S., and any fee imposed by the Florida Department of Law Enforcement to maintain the fingerprints provided with respect to vendor and its employees. The vendor will follow the procedures for obtaining employee background screening as outlined by the Escambia County School District Division of Protection Services (<http://www.escambia.k12.fl.us/security/fingerprinting/index.asp>). Vendor will provide school a list of its employees who have completed background screening as

required by the referenced statutes and meet the statutory requirements. Vendor will update these lists in the event that any employee listed fails to meet the statutory standards or new employees who have completed the background check and meet standards are added. The parties agree that in the event that vendor fails to perform any of the duties described in this paragraph, this will constitute a material breach of the contract entitling school to terminate immediately with no further responsibility to make payment or perform any other duties under this contract. Vendor agrees to indemnify and hold harmless school, its officers and employees from any liability in the form of physical injury, death, or property damage resulting from vendor's failure to comply with the requirements of this paragraph or Sections 1012.32 and 1012.465, Florida Statutes

**III SPECIAL CONDITIONS** These "SPECIAL CONDITIONS" are in addition to or supplement Section II GENERAL TERMS AND CONDITIONS. In the event of a conflict these SPECIAL CONDITIONS shall have precedence.

- A. **Qualified Firm.** Firms submitting proposals must be qualified to perform independent audits of County School Boards within the State of Florida.
- B. **Location.** The auditor's must have an office located within the State of Florida, and a resident staff must be able to offer the full range of auditing services required by this Request for Proposal.
- C. **Supervision.** Supervisory members of the audit team, including the "in charge" field auditor, should be a Certified Public Accountant and have a minimum of five (5) years of governmental audit experience. The evaluation committee intends to strongly consider Florida School Board audit experience and professional certification in evaluating the bidder's audit team.
- D. **Replacement Personnel:** Any and all replacement personnel hired in lieu of those submitted with your Proposal shall be subject to approval. Replacement personnel must have credentials equivalent to the individual whom they are replacing. Resumes of replacement personnel are to be submitted to the Assistant Superintendent of Finance & Business Services for review and approval. The District reserves the right to interview replacement personnel. The CPA firm is responsible for the briefing of all replacement personnel as to the status of the audit work at no expense to the School Board.
- E. **Invoicing for Work/Progress Billing.** ECSD may negotiate a payment schedule as part of the fee negotiations with the highest ranked firm of the Evaluation Committee.
- F. **Working Papers.** In all cases, the firm will retain all working papers for a period of five (5) years and will provide the District and/or its assignees access, free of charge, to any or all work papers for a period of five (5) years.
- G. **District Support Personnel.** Support personnel will be made available by the District to provide assistance, such as identifying locations of required records, gathering needed documentation and supporting information and such other tasks that will serve to expedite the audit, with the understanding that support personnel must be given consideration to effectively perform the day-to-day requirements of their positions.

H. **RFP Time Line.**

RFP Issue date	December 6, 2011
RFP Due Date:	January 12, 2012
Evaluation Committee Meeting:	January 16-20, 2012
Oral Presentations (if required):	January 23, 2012
Negotiation w/ Top Ranked firm (if required):	January 23 2012
Recommendation for Contract:	February 1, 2012
Board Action:	February 21, 2012

- I. **Evaluation Committee.** An RFP evaluation committee shall review and evaluate each proposal submitted and make a recommendation to the School Board of Escambia County Florida. The evaluation committee will consist of the Assistant Superintendent of Finance & Business Services, the Director of Internal Auditing, the Director of Budgeting, the Director of Purchasing, and the Director of Accounting Operations.
- J. **Contact.** All questions for additional information regarding this RFP **must be directed to the designated purchasing contact noted on page one.** Prospective bidders shall not contact any member of the Escambia County School Board, Superintendent, or staff or evaluation committee regarding this RFP prior to posting of the final tabulation and award recommendation on the website. Any such contact shall be cause for rejection of your proposal.
- K. **Truth-in-Negotiation Certificate.** Upon award, the firm will be required to complete and sign a "Truth-in-Negotiations Certificate" in accordance to § 218.391(3)(i) Florida Statute.
- L. **Changes.** Changes in the specifications contained in this RFP will be made by Addenda. Any Addenda issued on this RFP will be posted on the Purchasing Department's web pages. PRIOR TO SUBMITTING THE PROPOSAL, it shall be the sole responsibility of each proposer to contact the Purchasing Department's Director, John Dombroskie, or visit the Purchasing Department's web pages (<http://old.escambia.k12.fl.us/adminoff/finance/purchasing/>) after 12:00 pm Central Time January 6, 2012 to determine if any Addenda was issued and, if so, to obtain such Addenda.
- M. **Questions.** Any questions concerning conditions and specifications shall be **submitted prior to January 3, 2012 in writing** to the Purchasing Department's Director at the following address:

ESCAMBIA COUNTY SCHOOL DISTRICT  
 PURCHASING DEPARTMENT  
 75 NORTH PACE BLVD.  
 PENSACOLA, FL 32505

Responses will be posted to the ECSD's Purchasing Website  
<http://old.escambia.k12.fl.us/adminoff/finance/purchasing/> by 12:00 pm Central Time January 6, 2012.

- N. **Bid Documentation and Required Enclosure. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transactions: This form (located on pages 18 and 19 of this document) must be signed and returned with the bid. FAILURE TO RETURN THIS FORM MAY RESULT IN YOUR PROPOSAL NOT BEING ACCEPTED.**

## IV SCOPE OF WORK OR SERVICES

The School Board of Escambia County Florida desires the auditor to express an opinion on the fair presentation of its annual financial statements and Comprehensive Annual Financial Report (CAFR) in conformity with generally accepted accounting principles.

The auditor is not required to audit the supporting schedules contained in the comprehensive annual financial report. However, the auditor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements, MD&A and supplemental statements and schedules. The auditor is not required to audit the statistical section of the report.



**A. Auditing Standards.** To meet the requirements of this RFP, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards as set forth in by the Governmental Accounting Standards Board (GASB) for state and local governments, the provisions of the Single Audit Act of 1984, the provisions of the US Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments, and in conjunction with Florida State Statutes.

**B. Reports.** Following the completion of the audit of the fiscal year's CAFR, the auditor shall issue, as required by generally accepted auditing standards, and Governmental Auditing standards, OMB Circular A-133, Florida Statutes, and rules of the State of Florida Auditor General including but not limited to the following:

- ✓ A report on the fair presentation of the CAFR in conformity with generally accepted accounting principles
- ✓ A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk
- ✓ A report on compliance with applicable laws and regulations

The auditor shall communicate in a letter to the School Board 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 statement.

**C. Financial Audit.** The examination will be a financial and compliance audit made in accordance with generally accepted auditing standards, government auditing standards, Federal OMB Circular A-133 (including necessary filings) and §11.45 Florida Statutes including the Auditor General's Compliance Program (Supplement). (District component units are excluded as well as school internal accounts.) The primary purpose of this audit is to express an opinion on the CAFR of the District. The audit procedures used should be sufficient to enable the CPA firm to express an opinion on the fairness that the CAFR presents the financial position of the District and the results of its operations and the cash flows of its proprietary fund types in accordance with generally accepted accounting principles. In addition, such procedures should be adequate to determine whether the operations of the District were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes, State Department of Education Rules, Federal Laws and School Board Policies.

**D. Review of Internal Controls.** An evaluation is to be made of the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the firm is to perform tests of controls and properly document its assessment. Reportable conditions shall be communicated in writing in accordance with generally accepted auditing standards.

**E. Data Processing Review.** The firm will perform a review of internal controls used in the computer environment to ensure (a) the proper development and implementation of applications, (b) the integrity of program and data files, (c) the completeness and accuracy of the accounting records, and (d) the integrity of computer operations. The firm shall communicate periodically to staff, if reportable conditions in the data processing review are identified during the engagement.

**F. Management Letter.** A management letter will be issued that will contain significant audit findings that, among other matters, may include the following material items noted during the performance of the audit:

- a. Whether errors or irregularities reported in the preceding audit report have been corrected;
- b. Whether recommendations made in the preceding audit report have been implemented;

- c. If applicable, whether any errors or irregularities reported by or any recommendations made by the State of Florida Office of the Auditor General or the CPA firm concerning the preceding fiscal year have been corrected or implemented.
- d. Violation of the laws, rules and regulations discovered within the scope of the audit;
- e. Illegal expenditures discovered within the scope of the audit;
- f. Improper or inadequate accounting procedures;
- g. Failure to properly record financial transactions;
- h. Specific comments in the above areas for the District's major computer systems.
- i. Overall conditions of internal control in computer environment.
- j. Significant weakness in internal control in data processing.
- k. Other inaccuracies, irregularities, shortages or defalcations, if any, discovered by the firm; and
- l. Recommendations to improve management, accounting procedures and internal controls and to increase efficiency.

The successful firm shall be required to make an immediate written report to the Superintendent or his designee of all significant irregularities and any illegal acts, as they become known to the firm.

**G. Final Reports.** At the completion of the Financial Audit, ten (10) copies and one (1) electronic (.pdf format) copy of the General Purpose Financial Statements will be prepared and bound by the firm. The District will provide an abbreviated Table of Contents and the General Purpose Financial Statements for duplication. The firm shall provide a slightly modified opinion page that does not reference the combining and individual fund and account group financial statements and schedules.

**H. Single Audits.** The Office of the Auditor General of the State of Florida will conduct audits of the District every third year. The Auditor General informs the District before the fiscal year end if it will conduct an audit for the following fiscal year. In the years in which the Auditor General conducts an audit, it will also conduct the Single Audit for the year. The District anticipates that the Auditor General will conduct an audit of at least two of the fiscal years covered by this RFP.

In those years in which the Single Audit is not performed by the Auditor General, the firm will perform a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida in order to report on the Schedule of Federal Financial Assistance, on the compliance of the District with laws and regulations and on internal controls, as required by the Single Audit Act. The experience of the District has been that the additional level of effort required to perform the Single Audit is approximately 30% of the effort required for the regular Annual Examination.

Information related to the single audit, including the schedule of Federal Financial Assistance, findings and recommendations, and auditor's report on the internal control structure and compliance with applicable laws and regulations, will be included in a separate report, when completed.

**I. Training.** Continuing education seminars, for at least one day each year, shall be provided to employees of the district's finance office.

**J. Additional Services.** If, during the contractual period, additional services are needed, the firm may, at the option of the District, be engaged to perform these services. The firm shall, upon receipt of a written request from the Superintendent or designee, perform such additional services.

Engagement memorandums to be approved by the Superintendent or designee will document all additional work. The firm will be compensated in accordance with the schedule of fees established as a result of the RFP. The fee for additional services shall be separately negotiated at the time of the engagement for a not-to-exceed amount calculated in accordance with the rates proposed in response to this RFP.

## **K. Time Requirements**

1. **COMMENCEMENT OF AUDIT.** The District will have all records for the audit and all appropriate management personnel available to meet with the audit team of the successful firm immediately upon acceptance of the proposal and execution of a professional services contract between the Board and the firm.

2. **SCHEDULE OF THE FISCAL YEAR AUDIT.** Each of the following shall be completed no later than the date indicated:

a. **Audit Plan.** Within one month of the execution of the professional services contract, a detailed plan will be provided to the Assistant Superintendent of Finance & Business Services covering interim and year end audit procedures for the fiscal year ending June 30, 2012, if required to be audited. In each succeeding fiscal year for which audit services will be provided, a detailed plan will be provided to the Assistant Superintendent of Finance & Business Services by April 30 of that year.

b. **Fieldwork.** For the fiscal year ending June 30, 2012, if required to be audited, fieldwork should commence immediately after presentation of the audit plan. For each succeeding fiscal year, fieldwork should commence sufficiently before the end of the fiscal year to ensure that the reporting deadlines outlined below can be met.

c. **Progress Conferences.** Progress conferences will be held with the Assistant Superintendent of Finance and Business, Director of Budgeting and Director of Accounting Operations at least bimonthly during the course of the engagement. Such conferences will be held at any time that it appears that: scheduled completion dates may be in jeopardy; the audit detects apparent violations of law or apparent instances of misfeasance, malfeasance or nonfeasance by an employee; information is discovered that indicates that defalcations may reasonably be anticipated; or material weaknesses in internal controls are detected.

d. **Reporting Deadlines.** The audit report, in its final form and including the management letter, shall be completed each year no later than the 15<sup>th</sup> day in the month of November. The report will be presented to the Board at its December meeting.

e. **Periodic Reports.** Provide periodic reports to the District assessing the impact of any significant regulatory (Accounting Standards) changes and accounting or reporting developments proposed by the Financial Accounting Standards Board/Governmental Accounting Standards Board or any other significant financial/accounting matters that may affect the District.

## **V. QUESTIONNAIRE AND RESPONSE**

Please respond to each question as presented.

### **A. Company Profile (25 Points)**

1. Is your company local, regional or national in scope? How many employees are employed corporate wide? How long has the corporation in its current form been in existence? How long has the corporation been in existence in any form? Give a brief history, if needed, concerning the changing corporate culture.

2. How many offices are located in the State of Florida? How many employees are employed in the State of Florida?

3. Where is the office located that will service this account if you receive an award? How many employees, Certified Public Accountants, other accountants, other professional support staff, and

other clerical/support staff are located at this location? Describe the range of services offered through this office.

4. Provide a list of Florida School District financial statement audits performed by your firm. Please provide the name of the audit, the annual budget amount, date completed and whether it involved a CAFR.

5. Provide three (3) references, preferably Florida School Districts, or other government entities for which you have performed audits of comparable complexity to the work requested within this RFP.

6. Describe any disciplinary action taken against the firm or any individual associated with the firm by the State of Florida Board of Accountancy within the last three (3) years.

7. Describe all lawsuits or pending litigation against the local office over the last three (3) years as it relates to auditing services provided by the firm.

**B. Audit Team Qualifications (30 Points)**

1. Identify all members of the proposed auditing team that will service the School Board's account and define the role of each member. Indicate the primary point of contact at the local office and for field inquiries.

2. For each Account Team member indicate the following:

- ✓ Highest level of formal education obtained
- ✓ Verification of having met the continuing professional education requirements relative to governmental accounting and auditing
- ✓ Experience in auditing Florida governmental entities, including position during engagement and dates
- ✓ Specific experience auditing Florida school districts, including position during engagement, year(s), and total annual budget audited
- ✓ Experience in computerized systems in conjunction with conducting audits and specifically Data Processing reviews.
- ✓ Membership in various national or state governmental accounting boards, committees or associations.
- ✓ Professional recognition, such as Certified Public Accountant license, awards etc.

**C. Audit Approach (10 Points)** Clearly describe the approach that the firm will use in providing the services described in Section IV Scope of Services above.

**D. Quality Control Review (10 Points)** Provide a copy of the most recent external quality control review for the office conducting the work.

**E. Cost of Services (25 Points).** Provide with your proposal and in a separate sealed envelope, "Attachment A: Proposed Fee Schedule" for the services described in Section IV Scope of Services above. No pricing will be given consideration until all proposals are evaluated based on qualification items A-D above. The highest ranked firm(s) will be subject to negotiation and final acceptance and approval by the school board.

NOTE: One complete, original proposal (clearly identified as the original proposal) and 6 additional copies including the Required Response Form: (Page 1 of RFP) shall be fully executed and returned on or before 3:00 P.M. CST on date due to the Purchasing Department in accordance with the submittal requirements. All proposals shall be submitted in sealed packaging with RFP number and the proposer's firm name clearly

marked on the exterior of package. It is the sole responsibility of the proposer to assure they have received the entire proposal and any and all Addenda. Proposal shall contain all information required to be included in the proposal as described herein.

## **VI. EVALUATION CRITERIA AND AWARD**

The evaluation committee will meet approximately one week after the opening date of the RFP and will review each of the five (5) areas: (1) Company Profile (25 Points); (2) Audit Team Qualifications (30 Points); (3) Audit Approach (10 Points); (4) Quality Control Review (10 Points) and (5) Cost of Services (25). Each evaluation committee member will review and assign points to the first four areas, giving the best proposal the highest assigned points for each area evaluated. The Fee Schedule will be opened after the rankings of the proposals and the total scores will be totaled and averaged, with the highest average score to be ranked number one. A presentation from the highest ranked firm(s) may be required, at the discretion of the committee as a tiebreaker or to further distinguish between top ranked firms with relatively close total scores. The Evaluation Committee will contact the highest ranked firm to negotiate a final contract. If a contract cannot be agreed upon, the second highest ranked firm will be notified and a contract will be negotiated. This process will continue until an award can be recommended to the Board.

- A.** The District reserves the right to accept or reject any or all proposals.
- B.** The District reserves the right to waive any irregularities and technicalities and may, at its sole discretion, request a clarification or other information to evaluate any or all proposals.
- C.** The District reserves the right, prior to Board approval, to cancel the RFP or portions thereof, without penalty.

## **VII. PROPOSAL SUBMITTALS**

One complete, original proposal (clearly identified as the original proposal) and 6 additional copies including the Required Response Form: (Page 1 of RFP) shall be fully executed and returned on or before 3:00 P.M. CST on date due to the Purchasing Department in accordance with the submittal requirements. All proposals shall be submitted in sealed packaging with RFP number and the proposer's firm name clearly marked on the exterior of package. It is the sole responsibility of the proposer to assure they have received the entire proposal and any and all Addenda. Proposal shall contain all information required to be included in the proposal as described herein.

In order to maintain comparability and facilitate the review process, it is requested that proposals be organized in the manner specified below. Include all information in your proposal.

Each response should include the following:

- ✓ Title Page showing RFP Number, subject, the name of the proposer, address, telephone number and the date.
- ✓ Table of Contents to provide a clear identification of the material by section and by page number.
- ✓ Proposal Acknowledgement, page one (1) of this document, completed and signed by an authorized officer of the company.
- ✓ Letter of transmittal / executive summary
- ✓ Evidence of insurance in compliance with Section II, J, or an acknowledgement that company will comply within ten days after notice of award.

- ✓ Questionnaire response.
- ✓ Proposed Fee Schedule – Attachment A (One set in a separate sealed envelope)
- ✓ Sample Letter of Engagement
- ✓ Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transactions
- ✓ Drug Free Workplace (Optional)

**EXTERNAL AUDITING SERVICES, RFP #122201**  
**PROPOSED FEE SCHEDULE**

**CAFR - Excluding Examinations in the Years that the Office of the Auditor General Performs the Audits** - The firm shall provide a firm fixed price for completing the annual examination of the CAFR of the District (**for the years in which the Auditor General does not perform the annual examinations**) according to the following schedule:

**FEE SCHEDULE TO AUDIT CAFR**

<b><u>Fiscal Year Ending:</u></b>	<b><u>CAFR Audit</u></b>	<b><u>Single Audit</u></b>	<b><u>Total</u></b>
June 30, 2012	\$ _____	\$ _____	\$ _____
June 30, 2013	\$ _____	\$ _____	\$ _____
June 30, 2014	\$ <u>FL OAG</u>	\$ <u>FL OAG</u>	\$ <u>FL OAG</u>
June 30, 2015	\$ _____	\$ _____	\$ _____
June 30, 2016	\$ _____	\$ _____	\$ _____
June 30, 2017	\$ <u>FL OAG</u>	\$ <u>FL OAG</u>	\$ <u>FL OAG</u>

**PROPOSED FEE SCHEDULE**

**Page 2**

**Additional Services** - It is anticipated that the firm would use staff with a variety of skill and experience levels in providing the additional services contemplated in Section IV, J, depending upon the type and complexity of the services. Therefore, firms should propose a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the firm. It is expected that the District would authorize additional services on an individual basis. (IE. Auditing the District's Employee Benefit Trust Fund) The District would jointly determine with the firm a not-to-exceed price for each project, using the contractually established rates.

TITLE / SPECIALTY	Hourly Rates for					
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Paraprofessional	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____
Junior Acct	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____
Senior Acct	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____
Manager	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____
Partner	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____
Specialists	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____

Company Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_



## DRUG FREE WORKPLACE

Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free workplace program. 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's 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 a copy of the statement specified in subsection (1).
- 4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employees 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 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 this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Vendor's Signature \_\_\_\_\_

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Certification Regarding Debarment, Suspension, Ineligibility and  
Voluntary Exclusion - Lower Tier Covered Transactions

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This certification is required by the Department of Education regulations implementing Executive Order 12549, Debarment and Suspension, 34 CFR Part 85, for all lower tier transactions meeting the threshold and tier requirements stated at Section 85.110.

#### Instructions for Certification

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion-Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Certification

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

NAME OF APPLICANT	AWARD NUMBER AND/OR PROJECT NAME
PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE	
SIGNATURE	DATE

ED 80-00014, 9/90 (Replaces GCS-009 (REV. 12/88), which is obsolete)