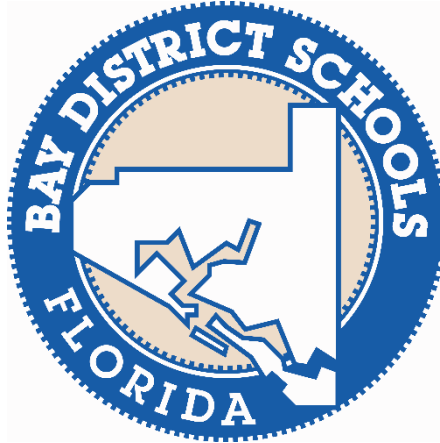


REQUEST FOR PROPOSAL



SCHOOL BOARD OF BAY COUNTY
PURCHASING DEPARTMENT
1150 WEST 17 STREET
PANAMA CITY, FL 32405

RFP NO. 25-08 - EXTERNAL INDEPENDENT AUDITING SERVICES

PURCHASING CONTACT

DAN FULLER (850) 767-4209
General Manager Purchasing, Contracting & Material Mgmt.

OPENING DATE

July 10, 2025 at 2PM CT

CUT ALONG THE OUTER BORDER AND AFFIX THE LABEL TO YOUR SEALED PROPOSAL ENVELOPE TO IDENTIFY IT AS A "SEALED PROPOSAL". NEITHER FAXED NOR ELECTRONICALLY SUBMITTED PROPOSALS WILL BE ACCEPTED. BE SURE TO INCLUDE THE NAME OF THE COMPANY SUBMITTING THE PROPOSAL WHERE REQUESTED.

DELIVER TO:	THE SCHOOL BOARD OF BAY COUNTY PURCHASING DEPARTMENT 1150 WEST 17 TH STREET PANAMA CITY, FL 32405
SEALED PROPOSAL DO NOT OPEN	
SEALED RFP NO:	RFP 25-08
RFP TITLE:	EXTERNAL INDEPENDENT AUDITING SERVICES
DUE DATE/TIME:	July 10, 2025 AT 2PM CT
SUBMITTED BY:	_____ NAME OF COMPANY



SCHOOL BOARD OF BAY COUNTY
PURCHASING DEPARTMENT

Sealed proposals shall be received at:

Bay District Schools – Purchasing Department
1150 West 17th Street
Panama City, FL 32405-3789
until: **July 10, 2025 at 2:00 PM CT**

Oral, telephonic (facsimile, telex), telegraphic or electronic (e-mail) proposals are invalid and will not receive consideration.

Proposals **POSITIVELY** will not be considered after the time above.

Proposals may not be withdrawn for a period of sixty (60) days from the date of the opening date.

NOTE: VERBAL TABULATIONS WILL NOT BE GIVEN BY TELEPHONE. PLEASE SEND A SELF-ADDRESSED ENVELOPE WITH POSTAGE FOR A MAILED COPY OF THE TABULATION. TABULATIONS ARE ALSO POSTED ON THE PURCHASING WEBSITE AT WWW.BAY.K12.FL.US/BIDS IN THE “AWARDED BIDS & CONTRACTS” SECTION.

PROPOSAL ACKNOWLEDGEMENT FORM

COMPANY

MAILING ADDRESS

CITY – STATE – ZIP CODE

TELEPHONE NUMBER

FAX NUMBER

E-MAIL ADDRESS

BY: _____

NAME – PLEASE PRINT

SIGNATURE OF AUTHORIZED VENDOR REPRESENTATIVE

NOTE: THIS PROPOSAL IS NOT VALID UNLESS THIS PAGE IS SIGNED ON THE ABOVE LINE BY AUTHORIZED VENDOR REPRESENTATIVE & RETURNED WITH PROPOSAL.

THE SCHOOL BOARD OF BAY COUNTY, FLORIDA

**Request for Proposal for
External Independent Auditing Services**

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- A. Tom P. Haney Technical Collge Audit & Findings Fiscal Year 2023-24

SCHOOL BOARD OF BAY COUNTY, FLORIDA

Request for Proposal for Auditing Services

1.0 INTRODUCTION:

1.1 Background:

This is a Request for Proposal ("RFP") for an independent certified public accounting firm (the "proposer") to provide External Independent Auditing Services for The School Board of Bay County, Florida (the "Board" or "District"). Auditing service consist of two projects- Part A, the auditing services for the District; and, Part B, the auditing services to conduct a financial audit of internal accounts of Tom P. Haney Technical Center (the "Center"). General terms, specifications and conditions in Part A sections 1-29, generally, apply to Part B, except as noted in Part B.

1.2 General Information about the District:

The District and its governing board were created pursuant to Section 4 Article IX of the Constitution of the State of Florida. The Board is an independent taxing and reporting entity managed, controlled, operated, administered, and supervised by District school officials in accordance with §1001, Florida Statutes. The School Board consists of five elected officials responsible for the adoption of policies that 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's annual budget for fiscal year 2024-2025 totaled approximately \$669.5 million, including an operating budget of \$348.6 million and a capital budget of \$196.9 million. The District includes 17 elementary schools, 4 middle schools, 3 high schools, 2 K-8 Schools, 1 K-12 School, 1 6-12 School, 3 Special Purpose Schools, 1 vocational-technical college, 1 alternative high school, and 12 charter schools. The total full-time enrollment of public-school students is approximately 22,627 and 4,979 in charter schools.

The District's audited financial statements and supplementary information for the fiscal year end June 30, 2024, as well as audited financial statements from previous fiscal years, are available on the Auditor General's web site at <https://flauditor.gov/pages/Reports.aspx> as 2024-189 and 2024-088.

The Annual Financial Report for the fiscal year ended June 30, 2024 is available on the District's website at <http://www.bay.k12.fl.us/finance> **under the Budget section 23-24.**

Firms are encouraged to thoroughly review the information contained therein in order to become familiar with the District and its operations.

1.3 Audit Services:

The School Board Auditor Selection Committee (ASC) wishes to receive proposals for selection of an independent certified public accounting firm to provide external independent auditing services to the Board for a period of one (1) year, with option of five (5) years, beginning with an audit of the District's financial statements for fiscal year ending June 30, 2025. The term of the services contract

may be extended for one additional period of one (1) year. Of Note, during the period of audit, two different financial systems were used during transition to a new ERP system.

1.4 Scope of Services:

- A. Engagement Letter – Prior to commencement of services on any given year, an Engagement Letter shall be completed, signed and executed by both parties and constitute a written contract.
1. Engagement Letter shall include provisions specifying series to be provided and fees or other compensation for such services.
 2. A provision requiring invoices for fees or other compensation to be submitted in sufficient detail to demonstrate compliance with the contract.
 3. A provision specifying the contract period, renewals, and conditions under which the contract may be terminated or renewed.
- B. Annual Examination – The successful bidder selected as a result of this RFP shall provide external independent auditing services to the Board to examine the financial statements of the District for fiscal year ending June 30, 2025.

The annual examinations by the successful bidder shall include, but not be limited to the following:

1. Financial Audit – The examination will be a financial and compliance audit made in accordance with generally accepted auditing standards and government auditing standards. The primary purpose of this audit is to express an opinion on the financial statements of the District. The examination and procedures related thereto contemplate the review of the AFR prepared by the District. The audit procedures used should be sufficient to enable the successful bidder to express an opinion on the fairness with which the financial statements present 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 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 Board of Education Rules, Federal laws and School Board policies and procedures.
2. 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 the law and regulations and to provide for efficient and effective operations. In order to assess the control risk, the successful bidder 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.
3. Data Processing Review – The successful bidder will perform a review of internal controls used in the Information Technology 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 Information Technology operations. The successful bidder shall communicate

periodically to staff, if reportable conditions in the data processing review are identified during the engagement.

4. 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 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 bidder shall be required to make an immediate written report to the ASC Chair of all significant irregularities and any illegal acts as they become known to the proposer.

5. Final Reports – At the completion of the Financial Audit, Five (5) bound hard-copies and one (1) electronic (.pdf format) copy of the General Purpose Financial Statement will be prepared by the successful bidder.
- B. Single Audit - 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 one 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.

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.

- C. Continuing Education – Continuing education seminars for at least one day each year shall be provided to employees of the District's Finance Department.
- D. Additional Services - If during the contractual period, additional services are needed, the successful bidder, at the option of the Board, may be engaged to perform these services. The successful bidder shall, upon receipt of a written request from the School Board or designee, perform such additional services. Such services, if offered by the proposer may include, but not be limited to:
 - 1. Management advisory services;
 - 2. Tax consulting services;
 - 3. Actuarial consulting services;
 - 4. Assistance in the preparation of or performance of extended audit procedures;
 - 5. Assistance in the preparation of or performance of procedures required by Board Counsel in connection with the issuance of Official Statements.

All additional work will be documented by engagement memorandums to be approved by the Superintendent or designee. The successful bidder will be compensated in accordance with the schedule of fees established as a result of the negotiated contract. 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 accordance with Section 9.7.

E. Time Requirements

- 1. Commencement of the 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 bidder immediately upon acceptance of the proposal and execution of a professional services contract between the School Board and the successful bidder.
- 2. Schedule of Fiscal Year Audit – Each of the following shall be completed no later than the date indicated:
 - a. Audit Plan – Within two weeks of the execution of the professional services contract, a detailed plan will be provided to the Audit Selection Committee (ASC) Chair covering year-end audit procedures for the fiscal year ending June 30. In each succeeding fiscal year for which audit services will be provided, a detailed plan covering interim and year- end audit procedures will be provided to the ASC Chair by April 30th of that year.
 - b. Fieldwork – For the fiscal year ending June 30, 2025, 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 ASC Chair at least bimonthly during the course of the engagement. Such conferences will be held at any time that it appears that: schedule 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 no later than the last working day in the month of January. The report will be presented to the Board at its second meeting in February. In each succeeding fiscal year for which audit services will be provided, the audit report, in its final form and including the management letter, shall be completed no later than the last working day in the month of December. The report will be presented to the Board at its second meeting in January.
- e. Provide periodic reports to the Board assessing the impact of any significant regulatory (Accounting Standards) changes and accounting or reporting developments proposed by the Financial Account Standards Board/Governmental Accounting Standards Board or any other significant financial/accounting matters that may affect the District.

- F. **Invoicing for Work/Progress Billing** – In consideration of the size of the fees to be generated and the probable length of the audit engagement, progressive billing will be permitted on a percentage of completion basis. To determine progress, the successful bidder will prepare, as part of the audit plan, an estimate of total hours required to complete the engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the engagement. A listing of hours incurred will accompany the invoice in support of this calculation. Progress billings may be rendered monthly during the course of the engagement. The final payment will be paid upon resolution of any open issues or delivery of any remaining items.
 - G. **Working Papers** – In all cases, the successful bidder will retain all working papers for a period of five (5) years from the date of the completed audit report, and will provide the Board and/or its assignees access, free of charge, to any or all work papers during that same time.
 - H. **Support Personnel** – Support personnel, including the District Chief Financial Officer and staff, 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.
- 1.5 These documents constitute the complete set of specifications, requirements, and/or proposal forms.
 - 1.6 All terms and conditions of this RFP, any addenda, proposer’s submissions and negotiated terms, are incorporated into the contract by the reference as set forth herein.
 - 1.7 Document files may be examined, during normal working hours, ten days after proposals have been opened.
- 2.0 **INSTRUCTIONS TO PROPOSERS:**
 - 2.1 **All proposals must be received no later than 2:00 PM on July 10, 2025. If a proposal is transmitted by US Mail or other delivery medium, the proposer(s) will be responsible for its timely delivery to the Purchasing Department, 1150 West 17th Street, Panama City, FL 32405. No facsimile or email proposals will be accepted.**

- 2.2 RFP 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 the sender. RFP's by e-mail, fax, telegram, or verbally by telephone or in person will not be accepted. The public opening will acknowledge receipt of the RFP 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 thirty days after the opening date whichever occurs first.
- 2.3 One manually signed original and five (5) photocopies of the proposal and one (1) copy in PDF format on a flash-drive, must be sealed in one package and clearly labeled "**RFP No. 25-08, EXTERNAL INDEPENDENT AUDITING SERVICES**" on the outside of the package. The legal name, address, proposer's contact person, and telephone number should also be clearly annotated on the outside of the package.
- 2.4 All proposals must be signed by an officer or employee having authority to legally bind the proposer(s).
- 2.5 Any corrections of unit prices must be initialed. This includes corrections made using correction fluid (white out) or any other method of correction.
- 2.6 Proposers should become familiar with any local conditions which may, in any manner, affect the services required. The proposer(s) is/are required to carefully examine the RFP terms and become thoroughly familiar with any and all conditions and requirements that may in any manner affect the work to be performed under the contract. No additional allowance will be made due to lack of knowledge of these conditions.
- 2.7 Proposals not conforming with the instructions provided herein will be subject to disqualification at the sole option of the School Board.
- 2.8 Any proposal may be withdrawn prior to the date and time the proposals are due. Any proposal not withdrawn will constitute an irrevocable offer, for a period of 60 days, to provide the Board with the services specified in the proposal.

3.0 TIME SCHEDULE:

- 3.1 The Board will attempt to use the following time schedule that will result in selection of proposer(s). All meetings of the Auditor Selection Committee and the School Board are open to the public.

June 10, 2025 RFP 25-08 issued

June 24, 2025 @ 2pm All written questions and inquiries are due

June 26, 2025 Answers submitted in form of Addendum issued

July 10, 2025 @ 2pm Proposals due

July 14, 2025 @ 1pm Auditor Selection Committee meeting/evaluation/recommendation

July 16, 2025 Posting of Recommendation (Projected)

July 22, 2025 @3pm School Board Meeting for approval (Projected)

4.0 AWARD:

- 4.1 The School Board reserves the right to accept or reject any or all proposals.
- 4.2 The School Board 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.

- 4.3 The School Board reserves the right, before awarding the contract, to require proposer(s) to submit evidence of qualifications or any other information the School Board may deem necessary.
- 4.4 The School Board reserves the right to cancel the RFP or portions thereof, without penalty.
- 4.5 The School Board prefers to award Part A and Part B to only one firm, however, reserves the right to: (1) accept the proposals of any or all of the items it deems, at its sole discretion, to be in the best interest of the Board; and (2) the School Board reserves the right to reject any and/or all items proposed or award to multiple proposers.
- 4.6 The School Board reserves the right to further negotiate any proposal, including price, with the highest rated proposer. If an agreement cannot be reached with the highest rated proposer, the School Board reserves the right to negotiate and recommend award to the next highest proposer or subsequent proposers until an agreement is reached.

5.0 TERM OF CONTRACT:

- 5.1 The term of the contract shall be from date of award through the completion of the first years' audit. If needed, the contract will be extended 90 days beyond the contract expiration date. The awardee will be notified when the recommendation has been acted upon by the Board. All prices shall be firm for the term of this contract. The awardee agrees to this condition by signing their proposal.
- 5.2 The School Board reserves the right to renew the contract for four (4) additional one (1) year terms, as mutually agreed upon between the parties. The cycle of performance will be 2-years private audit, 1-year state audit, and repeat. Therefore, performance would be in non-consecutive years.

6.0 RFP INQUIRIES:

- 6.1 Any questions concerning conditions and specifications must be submitted via email and received by Dan Fuller, GM Purchasing & Contracting Department, at fulled@bay.k12.fl.us, no later than 2:00 PM, CT, June 24, 2025. Questions received in writing by the time and date specified herein will be answered as an Addendum issued on June 26, 2025. Neither Mr. Fuller nor any employee of the District is authorized to interpret any portion of this RFP or give information as to the requirements of the RFP in addition to that contained in the written RFP document.
- 6.2 Any addenda issued to this request for bid/request for proposal, will be posted to the Purchasing Department Website. To access go to: <http://www.bay.k12.fl.us/bids>. Prior to submitting the proposal it shall be the sole responsibility of each proposer to contact the Purchasing Department (850) 767-4207 to determine if addenda were issued and, if so, to obtain such addenda for attachment to the proposal.
- 6.3 No verbal or written information which is obtained other than by information in this document or by addendum to this RFP will be binding on the Board.

7.0 PRE-PROPOSAL CONFERENCE:

No pre-proposal conference will be held for this RFP.

8.0 MINIMUM ELIGIBILITY REQUIREMENTS:

In order to be considered for evaluation, proposer(s)

- A. Shall be licensed to practice public accounting within the State of Florida;
- B. Shall be a member of the American Institute of Certified Public Accounts and the Florida Institute of Certified Public Accounts; and
- C. Shall have performed continuous CPA auditing services in the government sector for a minimum of five (5) years.

9.0 INFORMATION TO BE INCLUDED IN THE SUBMITTED PROPOSAL:

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

- 9.1 Title Page: Show the RFP number, subject, the name of the proposer, address, telephone number and the date.
- 9.2 Table of Contents: Include a clear identification of the material by section and by page number.
- 9.3 Letter of Transmittal – Limited to one or two pages and:
 - A. Briefly state the understanding of the proposer regarding the work to be done and make a positive commitment to perform the work within the specified time period;
 - B. Give the names of the persons who will be authorized to make representations for the proposer, their titles, addresses and telephone numbers; and
 - C. Give the Federal taxpayer identification number of the proposer.
- 9.4 Proposal Acknowledgement Form (Page #3 of RFP): with all required information completed and all signatures as specified.
- 9.5 PROFILE AND QUALIFICATIONS OF THE FIRM:
 - A. State whether the proposer is local, regional, or national.
 - B. Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors and other professional staff employed at that office.
 - C. Describe the range of services offered by the local office, such as audit, accounting or tax services.
 - D. Describe the computer auditing capability of the local office, including the numbers and classifications of skilled personnel.
 - E. Describe the experience of the local office in performing audits of governmental entities, including preparing governmental financial statements in conformance with GASB Pronouncements, Statements, and Interpretations; in performing Single Audits; and in providing assistance to clients in preparing the Comprehensive Annual Financial Report for submission to the Association of School Business Officials (“ASBO”) or Government Finance Officers Association (“GFOA”).
 - F. Describe the school board audit experience of the proposer within the State of Florida and in other states.
 - G. Indicate the length of time that the proposer has provided the services described under 3, 4, 5, and 6 above.
 - H. Describe the procedures of the proposer for ensuring quality control and the confidentiality of information obtained from clients.
 - I. Provide references from other Florida school districts or similar agencies for work similar to that contemplated by this RFP.
 - J. Indicate how the proposer insures compliance with 61H1-33.0035 Florida Administrative Code, Continuing Professional Education/Governmental Accounting.

- K. Describe any disciplinary action taken against the proposer or any individual associated with the proposer by the State of Florida Board of Accuracy within the last three (3) years.
- L. Briefly describe all lawsuits that are pending/filed against the local office of the proposer within the last three (3) years.

9.6 QUALIFICATIONS AND EXPERIENCE OF THE STAFF:

- A. The proposer must identify the audit team that will be responsible for providing the required audit services, including the partners, managers, supervisors and staff, as well as staff from other than the local office, if necessary, for this audit. Resumes for each partner, manager and supervisor to be assigned to the audit team will be submitted and will include the following information:
 - 1. Formal Education
 - 2. Continuing professional education relative to governmental accounting and auditing
 - 3. Experience in private business or government
 - 4. Experience in public accounting in general
 - 5. Experience in auditing governmental units, including the position held (i.e. partner, manager, supervisor, senior or other position in the engagement)
 - 6. Experience in audits of school districts
 - 7. Experience in computerized systems in conjunction with d, e, and f above
 - 8. Membership in various national and state governmental accounting boards, committees or associations (past and present)
 - 9. Professional recognition, such as Certified Public Accounting licenses, awards, etc.
- B. Identify the specific individual who would serve the Board on a day-to day basis as a primary point of contact and be responsible for the work product of the proposer. The individual identified shall be available within 24 hours notice by telephone to accomplish the following:
 - 1. Attend Meetings
 - 2. Respond to telephone calls
 - 3. Respond to specific inquiries
- C. Provide proof of your company's insurance as required in Section 23.0 of this RFP or submit a letter of your intention to have the required insurance within ten days of notification by the Board.

9.7 APPROACH TO THE AUDIT:

Clearly describe the approach that the proposer will use in providing the services in Section 1.4.

9.8 QUALITY CONTROL REVIEW:

Provide a copy of the most recent external quality control review for the proposer providing the services in Section 1.4.

9.9 PRICING OF SERVICES:

- A. Annual Examination, including Single Audit – the proposer shall provide a firm fixed price for completing the annual examination, including single audit of the financial statements of the District according to the following schedule:

Part A			
<u>Fiscal Year Ending:</u>	<u>Annual Audit</u>	<u>Single Audit</u>	<u>Total</u>
June 30, 2025	\$ _____	\$ _____	\$ _____
June 30, 2026	\$ _____	\$ _____	\$ _____
June 30, 2027	FL A/G	FL A/G	FL A/G

Part B

The proposer shall provide a firm fixed price for completing the annual school internal funds audit of Tom P. Haney Technical Center according to the following schedule:

<u>Fiscal Year Ending:</u>	<u>Annual Audit</u>
June 30, 2025	\$ _____
June 30, 2026	\$ _____
June 30, 2027	\$ _____

All fees and charges should be inclusive of travel expenses and any other expense.

- B. Additional Services – It is anticipated that the proposer would use staff with a variety of skill and experience levels in providing the additional services contemplated in Section 1.04.D, 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 proposer may propose a separate schedule for each type of additional service offered by the proposer. It is expected that the Board would authorize additional services on an individual basis. The Board would jointly determine with the proposer not-to exceed price for each project, using the contractually established rates.

ILLUSTRATIVE GUIDE FOR PROCESSING HOURLY PRICE FOR ADDITIONAL SERVICES				
LEVEL	EXPERIENCE	HOURLY BILLING RATE	QUALIFICATIONS	RESPONSIBILITIES/S PECIALTY
Paraprofessional				
Junior				
Senior				
Manager				
Partner				
Specialist				

- C. All fees and charges should be included in the prices/rates in this Section. However, if the proposer anticipates any extraordinary charges, they must be detailed in the proposal.

9.10 ADDITIONAL DATA:

Since data not specifically requested must not be included in the foregoing proposal sections, give any additional information considered essential to the proposal in this section. If there is no additional information to present, state in this section: "There is no additional information that we wish to present."

10.0 **PROPOSAL EVALUATION PROCESS:**

10.1 RFPs are received and publicly opened. Only names of respondents are read at this time.

10.2 An Evaluation Committee will convene, review, and discuss all proposals submitted. District purchasing staff will participate in an advisory capacity only.

- 10.3 The Evaluation Committee reserves the right to interview any or all proposers and to require a formal presentation with the key people who will administer and be assigned to work on the contract before recommendation of award. This interview is to be based upon the written proposal received.
- 10.4 The Evaluation Committee will recommend to the School Board, the award or rejection of any and/or all proposal(s).
- 10.5 The School Board will award or reject any or all proposal(s).

11.0 EVALUATION CRITERIA:

- 11.1 The Auditor Selection Committee shall review all proposals received which meet the submittal requirements. The following factors will be considered in ranking the proposals received:

Technical Qualifications & Experience	40 %
Relevant Experience	
Staff Qualifications	
Audit Approach	
Quality of Staff	
Past Performance and References	30%
Client References	
Peer Review	
History of Successful Client Relationships	
Audit Approach & Plan	20%
Adequacy of Staffing Plan	
Efficiency and Effectiveness	
Other Considerations	10%
Proximity to Office location	
Conflicts of Interest	
Continuing Professional Education/Development	
Pricing	
- Flat Rate vs Hourly Rates	
- Fee Structure	
- Acceptance of Terms and Conditions	
	<i>100% Total</i>

- 11.2 Each proposer will be ranked based on interpretation of proposal with consideration of the following in no particular order:
- Proposed approach to the audit to provide the services
 - Demonstrated experience performing annual audits of governmental entities by staff who will be performing the audit;
 - Florida school district experience or services performed under similar circumstances including experience in performing the procedures required for the Single Audit;
 - Adequacy of procedures to ensure quality control and confidentiality of information obtained;
 - The quality of the work product as evidenced by references for similar work from other Florida School districts or similar agencies; and

- F. Programs and actions taken to insure adequate continuing professional education of the proposer's staff.
- G. Formal education, continuing professional education, experience in business, government and public accounting;
 - 1) Experience in audits of governmental units;
 - 2) Experience in audits of Florida school districts;
 - 3) Experience in audits involving computerized systems; and
 - 4) Memberships in professional associations, etc. and awards of professional recognition.
- H. Audit Approach.
- I. Quality Control Review: Provide a copy of the most recent external quality control review for the office conducting the work.
- J. Cost of Services.

12.0 REPLACEMENT OF PROPOSER'S STAFF:

- 12.1 All replacement personnel to be assigned to the Board project are subject to written approval by the ASC CHAIR.
- 12.2 Replacement personnel must have credentials equivalent at least to the individuals whom they replace. Resumes of replacement personnel are to be submitted to the Board for review. The Board reserves the right to interview replacement personnel prior to approval by the ASC CHAIR.
- 12.3 The successful proposer will be responsible for the briefing of replacement personnel as to the status of the audit work at no expense to Bay District Schools.

13.0 CANCELLATION OF AWARD/TERMINATION:

- 13.1 In the event any of the provisions of this proposal are violated by the proposer(s), the Superintendent or designee will give written notice to the proposer(s) stating the deficiencies and unless the deficiencies are corrected within ten (10) days, recommendation will be made to the School Board for immediate cancellation. Upon cancellation hereunder, the School Board may pursue any and all legal remedies as provided herein and by law.
- 13.2 The School Board reserves the right to terminate any contract resulting from this RFP, at any time and for any reason upon giving 90 days prior written notice to the other party. If said contract should be terminated for convenience as provided herein, the School Board will be relieved of all obligations under said contract. The School Board will only be required to pay to the proposer(s) that amount of the contract actually performed to the date of termination. Access to any and all workpapers will be provided to the School Board after the Termination of the contract.
- 13.3 The awardee(s) will have the option to terminate the contract upon written notice to the ASC CHAIR. Such notice must be received at least 90 days prior to the effective date of termination.
- 13.4 Cancellation of contract by awardee may result in removal from bidders/proposer list for a period of three years.

14.0 DEFAULT:

- 14.1 In the event that the awarded proposer should breach this contract, the School Board reserves the right to seek remedies in law and/or in equity.

15.0 LEGAL REQUIREMENTS:

- 15.1 It shall be the responsibility of the contractor to be knowledgeable of all federal, state, county and local laws, ordinances, rules, and regulations that in any manner affect the items covered herein which may apply. Lack of knowledge by the proposer(s) will in no way be a cause for relief from responsibility.
- 15.2 Proposer(s) doing business with the Board are prohibited from discriminating against any employee, applicant, or client because of race, creed, color, national origin, sex or age with regard to but not limited to the following employment practices, rates of pay or other compensation methods and training selection.

16.0 DISCRIMINATORY VENDOR LIST:

- 16.1 An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide goods or services to a public entity, may not submit a bid on a contract with 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 award or perform work as a contractor, supplies, subcontractor, or consultant under contract with any public entity, and may not transact business with any public entity.

17.0 PUBLIC ENTITY CRIMES:

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract or provide any goods or services to a public entity, may not submit a bid on a contract with 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, any may not transact business with any public entity in excess of the threshold amount provided in section 287.017., for category two for a period of 36 months from the date of being placed on the convicted vendor list.

18.0 PREFERENCE FOR A DRUG-FREE WORKPLACE:

Whenever two or more bids which are equal with respect to price, quality and service are received, preference shall be given to a bid received from a business that certifies that it has implemented a drug-free workplace program in accordance with Section 287.087, Florida Statutes. In order to receive preference, a signed certification of compliance must be submitted with the bid response.

19.0 LOCAL PREFERENCE IN PURCHASING:

(a) Preference in bidding. In purchasing of, or letting of contracts for procurement of, personal property, materials, or contractual services, including construction bids, through formal sealed competitive solicitations, the School Board may give a preference to local businesses in making such purchase or awarding such contract, as follows:

1. Individuals or firms which have a home office located within Bay County, and which meet all of the criteria for Local Business as set forth in this policy, shall have the opportunity to submit to match the price(s) offered by the overall lowest, qualified and responsive non-local bidder if their bid is within five percent (5%) of the overall lowest, non-local price.
2. Individuals or firms which do not have a home office located within Bay County, and which meet all of the criteria for a Local Business as set forth in this policy, shall have the opportunity to submit to match the price(s) offered by the overall lowest, qualified and

responsive non-local bidder if their bid is within three percent (3%) of the overall lowest, non-local price.

- (b) Preference in request for proposals. In purchasing of, or letting of contracts for procurement of, personal property, materials, or contractual services for which a request for proposal is developed with evaluation criteria, a local preference of the total score may be assigned for a local business by adjusting the total score of the qualifying local business, as follows:
 - 1. Individuals or firms which have a home office located within Bay County and which meet all of the criteria for a Local Business as set forth in this policy, shall be given a preference in the amount of five percent (5%).
 - 2. A qualified and responsive Local Business that does not have a principal place of business located within Bay County, and which meets all of the criteria for a Local Business, shall be given preference in the amount of three percent (3%).
- (c) Notice. Both bid documents and request for proposal documents shall include notice to vendors of the local preference policy.
- (d) Certification. Any vendor claiming to be a Local Business as defined herein, shall so certify in writing to the purchasing department. The certification shall provide all necessary information to evidence that the vendor meets the requirements to qualify as a Local Business. The purchasing department shall not be required to verify the accuracy of any such certifications and shall have the sole discretion to determine if a vendor meets the definition of a Local Business. Local Business definition, for the purposes of this section, "Local Business" shall mean:
 - 1. Has had a fixed office or distribution point located in and having a street address within Bay County for at least six (6) months immediately prior to the issuance of the request for competitive bids or request for proposal by the Board; and
 - 2. Holds any business license required by Bay County, and, if applicable, a municipality within Bay County.

20.0 LEVEL 2 SCREENING REQUIREMENTS:

The following provisions which implement the requirements of Florida Statute 1012.465, 1012.467 and 1012.468 shall be added as additional terms and conditions of the contract:

a) Finger Printing and Background Check:

The vendor/contractor agrees to comply with all requirements of **Florida Statutes # 1012.465 (Also known as the Jessica Lunsford Act)** by certifying that any/all employees who will be on schools grounds shall/will have completed this mandatory background screening as required by the referenced statutes and meet the standards established by the statutes and or meet any/all requirements of the District. These certifications will be provided to the Bay District Schools, Purchasing Department in advance of the vendor/contractor providing any/all services as required herein.

The vendor/contractor will bear the cost of acquiring the background screening required and any/all fees imposed by the Florida Department of Law Enforcement and or the District to maintain the fingerprints provided with respect to vendor/contractor and its employees.

The vendor/contractor will follow procedures for obtaining employees background screening as established by the Bay District Schools Human Resources Department.

Where: Bay District Schools
520 School Ave
Panama City FL 32401

When: Summer or Business hours

Point of Contact: 850-767-4347

b) Firearms & Weapons:

The procession of any/all weapons, firearm and or any other device is strictly prohibited on any/all District properties as per **Florida Statutes # 790.115**

c) Drug Free Workplace:

All vendors/contractors will be required to have a Drug Free Work Program for the duration of the contract period, as per **Florida Statutes 287.087**.

d) Building Security:

The Contractor shall coordinate building entry and exit procedures with the school principal to assure that building security is maintained.

e) Unauthorized Personnel:

At no time shall Contractor allow any people into the building other than bona fide employees of the contractor. At no time shall contractor allow family members, friends, etc. to be on the grounds or parking lot of the facility during working hours, other than to pick-up or drop-off an employee.

21.0 CONTRACTOR CONDUCT WHILE ON SCHOOL BOARD PROPERTY:

- A.** Contractor shall be responsible for the supervision and direction of work performed by its employees, agents and/or subcontractors. Bay District Schools shall not exercise any control or supervision over contractor's employees.
- B.** Contractor's employees shall observe the rules and policies of Bay District Schools while working on Bay District School's premises. Hours of work will be mutually agreed upon by site of work Manager and Contractor.
- C.** Contractor's employees/subcontractors will refrain from smoking or use of tobacco in any facility, property or vehicles owned by Bay District Schools in accordance with SBE Rule 2.113. Any person wishing to use tobacco products must leave the school grounds to do so.
- D.** Contractor's employees shall not operate in any method, school computers, telephones or other equipment. However, limited local emergency telephone calls may be completed.
- E.** Contractor's employees shall refrain from the use of vulgarities while on school board property.
- F.** All employees of and/or subcontractors shall wear proper attire for the work required. Clothing shall have no vulgarities or sexually suggestive graphics.

- G. Employees of and/or contractors shall not have contact with District staff outside of appointed staff and/or administrator's hours as determined necessary by the facility managers.
- H. At no time shall any employee of the contractor or a subcontractor be deemed an employee of Bay District Schools. The contractor will accept full and exclusive responsibility and liability for compliance with all laws and regulations related to the payment of withholding taxes, tax contributions, expenses, commissions and benefits including, but not limited to, Social Security contributions, workers' compensation fees, and health care premiums.

Bay District Schools retains the right to require the contractor to dismiss any employee deemed incompetent, careless, insubordinate, or otherwise objectionable, or any personnel whose actions are deemed to be contrary to public interest or inconsistent with the best interest of Bay District Schools in connection with contractor's performance under the contract. Dismissed personnel are restricted from and shall not be allowed to return to any district site(s) without the submission of a written request from the contractor asking for approval from the district for the employee(s) to return to service. The contractor will not be responsible to the District for damages resulting out of bodily injury or damages to property which the contractor can establish as being attributable to the sole negligence of the District, its respective agents or employees.

22.0 FEDERAL AND STATE TAX:

The District is exempt from federal and state taxes for tangible personal property.

23.0 CONFLICT OF INTEREST:

Any award there under is subject to provisions of chapter 112, F.S. and School Board Policy 6.3.132 all bidders must disclose – with their bid – the name of any officer, director, or agent who is also an employee of the District School Board of Bay County, Florida. Further, all bidders must disclose the name of any Bay County employee who owns, directly or indirectly, an interest of five percent (5%) or more in the bidder's firm or any of its branches. Affirmation of such will be by signature on the Conflict of Interest form (attached).

24.0 INSURANCE REQUIREMENTS:

The proposers shall furnish to the Board proof by Certificate of Insurance for each type of insurance listed below. Each Certificate of Insurance shall state that the Board, its members, officers, elected officials, employees, and agents are additional insured under the policy or policies. The Insurance Company shall provide Certificates of Insurance to the District's Risk Manager at 1311 Balboa Av., Panama City, Florida, 32401 prior to the start of any work under this contract.

- A. Professional Liability Insurance. The proposer should present evidence of Professional Liability Insurance for the life of this audit and two years thereafter. This insurance shall provide coverage against such liability resulting from this audit. The minimum limits of such coverage shall be \$1,000,000 with a deductible not to exceed \$100,000. The deductible will be the responsibility of the insured.

Professional liability policies shall include an endorsement whereby The Auditor and his insurance carrier shall hold harmless The Board and each officer, agent, and employee of The Board for any and all claims against them arising from the negligent performance of professional services or caused by an error, omission or negligent act of The Auditor or anyone employed by The Auditor. Such coverage shall not be suspended or modified except after prior written approval of The

Board. Certificates of Insurance meeting this requirement shall be forwarded to The Risk Management Department and approved prior to the start of any work.

- B. Workers' Compensation Insurance. The Contractor shall secure and maintain during the life of this Agreement Workers' Compensation insurance for all of his employees employed at the site of the project or on any connected with the work, including supervision, administration or management, of this project and in case any work is sublet, with the approval of the School Board of Bay County. The Contractor shall require the subcontractor similarly to provide Workers' Compensation insurance for all employees employed at the site of the project and such evidence of insurance shall be furnished the School Board of Bay County not less than ten (10) days prior to the commencement of any and all sub contractual agreements which have been approved by the Risk Management Department.

Such insurance shall comply with the Florida Workers' Compensation Law.

No class of employee, including the Contractor himself, shall be excluded from the Workers' Compensation insurance coverage. The Workers' Compensation insurance shall also include Employer's Liability coverage and shall include Broad Form All States Endorsement.

Coverage shall include a waiver of subrogation clause in favor of School Board of Bay County. Also, this endorsement must be indicated on all Certificates of Insurance.

- C. Business Automobile and Public Liability Insurance. The Contractor shall maintain Business Automobile Liability insurance coverage throughout the life of this Agreement. The insurance shall include owned, non-owned and hired motor vehicle coverage.

The Contractor shall carry other public liability insurance against all other bodily injury, property damage and personal and advertising injury exposures. The coverage shall include both on- and off-premises operations, contractual liability, Broad form property damage. General liability policy shall not exclude care custody or control of the building and generator.

All liability insurance shall be written on an occurrence basis and shall not be written on a claim-made basis. If the insurance is issued with an aggregate limit of liability, the aggregate limit of liability shall apply only to the locations included in this Agreement. If, as the result of any claims or other reasons, the available limits of insurance reduce to less than those stated in the LIMITS OF LIABILITY, the Contractor shall notify the School Board representative in writing. The Contractor shall purchase additional liability insurance to maintain the requirements established in this Agreement. Umbrella or Excess Liability insurance can be purchased to meet the Limits of Liability specified in this agreement.

Public liability coverage shall be endorsed to include following:

- On and Off premises – Operation liability
- Occurrence Bodily Injury and Property Damage Liability
- Independent Contractors Liability
- Blanket Broad Form Contractual Liability, including the indemnification set out in the General Conditions and all other contracts relative to the project
- Personal Injury Liability Insurance
- Broad Form Property Damage Liability Insurance (including
- Completed Operations)

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

Type	Limit
Workers' Compensation	
State	Statutory
Employer's Liability	\$1 Million Each Accident
Comprehensive Automotive Liability Insurance	\$500,000 Each Occurrence (A Combined Single Limit)
General Liability	\$1 Million Each Occurrence (School Board as Additional Insured)
Personal and Advertising Injury	\$250,000

Notice of Claims or Litigation. The Contractor agrees to report any incident or claim that results from performance of this Agreement. Within ten (10) days of the Contractor's knowledge, the County representative shall receive written notice describing the incident or claim. In the event such incident or claim involves injury or property damage to a third party, verbal notification shall be given the same day the Contractor becomes aware of the incident or claim. A detailed written report is to be made within ten (10) days.

25.0 INDEMNIFICATION/HOLD HARMLESS AGREEMENT:

Contractor shall protect, defend, indemnify and hold the School Board of Bay County, its officers, and employees completely harmless from and against any and all liabilities, demands, suits, claims, losses, fines, or judgments arising by reason of the injury or death of any person or damage to any property including all reasonable costs from investigation and defense thereof (including but not limited to attorney fees, court costs, and expert fees), of any nature whatsoever arising out of or incident to this contract or Contractor's officers, employees, agents, contractors, subcontractors, licensees or invitees regardless of where the injury, death or damage may occur; unless such injury, death or damage is caused by the sole negligence of the County. The School Board shall give Contractor reasonable notice of any such claims or actions. Contractor, in carrying out its obligations hereunder, shall use counsel reasonably acceptable to the School Board. The provisions of this section shall survive the expiration or earlier termination of this contract.

The School Board agrees to pay the Contractor the sum of Ten Dollars (\$10.00) and other good and valuable consideration as specified consideration for the above stated indemnification in accordance with the provisions of Florida Statutes, Section 725.06. Furthermore, the Contractor acknowledges that the quote price includes said consideration for the indemnification provision.

BIDDER'S COMPANY NAME

AUTHORIZED SIGNATURE (MANUAL)

PHYSICAL ADDRESS

AUTHORIZED SIGNATURE (TYPED)

MAILING ADDRESS

TITLE

CITY, STATE, ZIP

EMAIL ADDRESS

PHONE NUMBER

FAX NUMBER

26.0 PUBLIC RECORD LAW:

- 26.1 The Bay County School Board takes its public records responsibilities as provided under chapter 119, Florida Statutes and Article I, Section 24 of the Florida Constitution, very seriously. If respondent considers any portion of the documents, data or records submitted in response to this solicitation to be confidential, trade secret or otherwise not subject to disclosure pursuant to Chapter 119, Florida Statutes, the Florida Constitution or other authority, respondent must also simultaneously provide the Board with a separate redacted copy of its response. This redacted copy shall contain the Board's solicitation name, number, and the name of the respondent on the cover, and shall be clearly titled "redacted copy." The redacted copy shall be provided to the Board at the same time respondent submits its response to the solicitation and must only exclude or obliterate those exact portions which are claimed confidential, proprietary, or trade secret.
- 26.2 Respondent shall be responsible for defending its determination that the redacted portions of its response are confidential, trade secret or otherwise not subject to disclosure. Further, respondent shall protect, defend, and indemnify the Board for any and all claims arising from or relating to respondent's determination that the redacted portions of its response are confidential, proprietary, trade secret or otherwise not subject to disclosure.
- 26.3 If respondent fails to submit a redacted copy with its response, the Board is authorized to produce the entire documents, data or records submitted by respondent in answer to a public records request for these records.

27.0 ASSIGNMENT OF CONTRACT AND/OR PAYMENT:

- 27.1 This contract or agreement is personal to the parties herein and may not be assigned, in whole or in part, by the proposer without prior written consent of the School Board.
- 27.2 The proposer herein shall not assign payments under this contract or agreement without the prior written consent of the School Board.

28.0 AGREEMENT:

A purchase order and/or a contract will be released, after award, for any work to be performed as a result of this RFP. The proposal, negotiated term, agreement if applicable, engagement letter and the corresponding purchase order will constitute the complete agreement between proposer and the Board. If proposer requires an additional contract, then proposer should include their sample contract as an attachment to the proposal submitted for review.

29.0 JOINT PROPOSAL:

In the event multiple proposers submit a joint proposal in response to the RFP, a single proposer shall be identified as the Prime Vendor. If offering a joint proposal, Prime Vendor must include the name and address of all parties of the joint proposal. Prime Vendor shall provide all bonding and insurance requirements, execute any Contract, complete the RFP Cover Sheet shown herein, and have overall and complete accountability to resolve any dispute arising within this contract. Only a single contract with one proposer shall be acceptable. Prime Vendor responsibilities shall include, but not be limited to, performing of overall contract administration, preside over other proposers participating or present at Board meetings, oversee preparation of reports and presentations, and file any notice of protest as described herein. Prime Vendor shall also prepare and present a consolidated invoice(s) for services performed. The Board shall issue only one check for each consolidated invoice to the

Prime Vendor for services performed. Prime Vendor shall remain responsible for performing services associated with response to this RFP.

30.0 POSTING OF RFP RECOMMENDATION/TABULATIONS:

RFP tabulations with recommended awards will be posted for review by interested parties, in the Purchasing Office, 1150 West 17th Street, Panama City, Florida 32405 and are also posted to the School District's Purchasing website address at <http://www.Bay.k12.fl.us/bids>. The recommended award information for this RFP will be posted on or about July 16, 2025, and will remain posted for a period of 72 hours. Failure to file a protest within the time prescribed in Section 120.57(3), Florida Statutes, will constitute a waiver of proceedings under chapter 120, Florida Statutes. Any proposer who is adversely affected by the recommended award may file a protest within the time prescribed in section 120.57(3), Florida Statutes.

Part B- Tom P. Haney Technical Center Audit

NOTE: THE GENERAL CONDITIONS AND REQUIREMENTS IN PART A, SECTIONS 1-29 ARE APPLICABLE TO PART B, EXCEPT AS NOTED HEREAFTER IN PART B. PRICING FOR SERVICES FOR PART A AND FOR PART B ARE TO BE ENTERED IN SECTION 9.9.

B1.0 Introduction:

B1.1 Part B contains information relative to preparing a proposal to conduct a financial audit of the School **Internal Accounts** of Tom P. Haney Technical Center (hereafter referred to as the “Center”) for the period of one year, beginning with an audit for the fiscal year ending June 30, 2025. The contract may be extended for five (5) additional one-year periods at the discretion of the School Board.

B1.2 General information about the District can be found in Part A, paragraph 1.2.

Tom P. Haney Technical Center has an enrollment of approximately 1100 students representing a diverse population of high school age through adult and offers a variety of programs.

B1.3 Scope of Services:

- A. The Auditor shall conduct a financial audit in accordance with Generally Accepted Auditing Standards applicable to financial and performance audits of public schools and similar entities. All financial records are located at the School.
- B. The Auditor shall have authority to review any and all records, books, internal working papers, bank accounts, and other documents of the Bay County School Board pertaining to the School, including all financial transactions of the School’s organizations or organizations operating in the name of the School in order to independently determine whether:
 - (1) The School is acquiring, protecting, safeguarding, controlling and using its internally generated funds for activities and programs which have been authorized by The Board and in accordance with “Financial and Program Cost Accounting and Reporting for Florida Schools”, Chapter 7, “School Internal Funds” (<http://www.fldoe.org/fefp/redtoc.asp>), the Board’s policies (particularly Chapter 6, Part II, School Internal Funds), directives of the Superintendent of Schools and his staff, and Generally Accepted Accounting Principles applicable to public schools; and
 - (2) Financial statements for the School’s internal account present fairly, in all material respects, the financial position of the School. The school uses a accrual basis of accounting.

The Auditor shall have the authority to interview and receive full cooperation from any and all employees of The Board or other persons who may have knowledge of financial transactions made by or in the name of the School.

In your proposal, describe the process that will be used to accomplish items A and B above.

C. Time Requirements

- 1. Commencement of the Audit – The auditor shall meet with the ASC Chair immediately upon acceptance of the proposal and execution of a professional services contract between the School Board and the successful bidder.
- 2. Schedule of Fiscal Year Audit – Each of the following shall be completed no later than the date indicated:

- a. Audit Plan – Within two weeks of the execution of the professional services contract, a detailed plan will be provided to the ASC Chair covering year end audit procedures for the fiscal year ending June 30, 2025. In each succeeding fiscal year for which audit services will be provided, a detailed plan covering interim and year end audit procedures will be provided to the ASC Chair by April 30th of that year.
- b. Fieldwork – For the fiscal year ending June 30, 2025, 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 allow the completion of all school audits no later than November 15th of that year.
- c. Conferences:
 - 1. Entrance conference – An entrance conference will be held with the School’s Principal prior to commencing the audit.
 - 2. Exit conference – An exit conference will be held with the School’s Director to review all findings, at which time the Auditor will deliver a draft audit report to the School’s Director. A copy of the report will simultaneously be delivered to the Board ASC Chair. Prior to the issuance of the final report, a summary exit conference will be held with the Superintendent and School Board Chair.
 - 3. Progress conferences - will be held with the ASC Chair at least monthly during the course of the audit engagement. Such conferences will be held at any time it appears that: schedule 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. Director’s Response –The Director will have a minimum of 10 working days to respond to the School’s audit report, said response to be included as part of the School’s final audit report.
- e. Reporting Deadlines – The audit report, in its final form and including the management letter, shall be completed no later than the last working day in the month of February. The report will be presented to the Board at its second meeting in March. In each succeeding fiscal year for which audit services will be provided, the audit report, in its final form and including the management letter, shall be completed no later than the last working day in the month of December. The audit report and presentation of audit findings will be presented to the Board at its second meeting in January.
- f. Periodic reports – the Auditor shall provide periodic reports to the Board ASC assessing the impact of any significant regulatory (Accounting Standards) changes and accounting or reporting developments proposed by the Financial Account Standards Board/Governmental Accounting Standards Board or any other significant financial/accounting matters that may affect the District.

- D. Deliverables – The final report, including Principal’s response shall be issued with five (5) hard-copies and one electronic copy in PDF format being delivered to the ASC Chair. The Auditor will also deliver an electronic version of the audit report and presentation of audit findings for publication on the District’s website. The audit will be placed on the School Board agenda at the next regularly scheduled Board meeting following issuance of the reports.
 - E. Invoicing for Work/Progress Billing.– In consideration of the size of the fees to be generated and the probable length of the audit engagement, progress billing will be permitted on a percentage of completion basis. To determine progress, the successful bidder will prepare, as part of the audit plan, an estimate of total hours required to complete the engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the engagement. A listing of hours incurred will accompany the invoice in support of this calculation. Progress billings may be rendered monthly during the course of the engagement. The final payment will be paid upon resolution of any open issues or delivery of any remaining items.
 - F. Working Papers – The successful bidder will retain all working papers for a period of five (5) years from the date of the completed audit report, and will provide the Board and/or its assignees access, free of charge, to any or all work papers during that same time.
 - G. Coordination – The Auditor shall coordinate his/her schedule and requests for information through the School Principal or their designee. The Auditor should, as necessary, consult with the ASC Chair for the School Board, or Federal and State Auditors if necessary. The Auditor shall directly contact the ASC Chair with any unresolved questions of access, authority, or jurisdiction. The District Business Staff, the School Principal, School Bookkeeper, and other responsible personnel will be available to The Auditor during normal business hours. The Superintendent of Schools or the School Principal will provide The Auditor with reasonable work space, desks, and chairs and access to telephone lines, photocopying facilities and FAX machines at the School and at the School District offices. Report preparation, editing, and printing shall be the responsibility of The Auditor.
- B1.5 Special Conditions
- A. The accounting records are maintained on a computerized accounting system.
 - B. The Auditor shall obtain the prior approval of The Board of all news releases or other publicity pertaining to this RFP, or the audit and work to which it relates.
 - C. The Auditor may provide training for the principal and bookkeepers at the conclusion of the audit designed to remedy audit deficiencies found during that reporting period.
 - D. The Auditor will make at least one “spot audit” visit to the school prior to June 30 of each year. The purpose of this visit is to ascertain progress toward improving compliance with Board policies, and to provide guidance for school personnel. The Auditor must include in its proposal, a statement of willingness to provide additional visits, if requested by the school. Additional visits are specifically excluded from the scope of The Board’s audit engagement, and are to be paid by the schools.
 - E. The Auditor shall provide, in addition to the audit report, a presentation of audit findings which shall include a comparison of school’s performance and compliance with Board policy. The presentation of audit findings shall also include comparative data related to receipts and disbursement, interest earnings, investments, major fundraisers, explanations of increases and

decreases. The presentation of audit findings shall also include other data specified by the Board. The response to this RFP must include disclosure of the comparison to be used, and the proximate criteria for such ranking.

- B1.6 These documents constitute the complete set of specifications, requirements, and/or proposal forms.
- B1.7 All terms and conditions of this RFP, any addenda, proposer's submissions and negotiated terms, are incorporated into the contract by the reference as set forth herein.
- B1.8 Document files may be examined, during normal working hours; ten days after proposals have been opened.

B2.0 TERM OF CONTRACT:

- B2.1 The term of the contract shall be from date of award through the completion of the first years' audit. If needed, the contract will be extended 90 days beyond the contract expiration date. The awardee will be notified when the recommendation has been acted upon by the Board. All prices shall be firm for the term of this contract. The awardee agrees to this condition by signing their proposal. The Board reserves the right to extend the award annually for one year at a time for four additional years.

DRUG FREE WORKPLACE
Section 287.087 Florida Statutes

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 an 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: _____

CLAIMING LOCAL PREFERENCE

_____ **5% Discount Requested**

Our business is requesting a 5% local preference based on the fact that our MAIN/HOME office is located in Panama City/Bay County Florida. It is located at:

_____.

_____ **3% Discount Requested**

Our business is requesting a 3% local preference based on the fact that we have an office located in Bay County. It is located at:

_____.

Additional Comments:

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

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

Conflict of Interest/Disclosure: Proposer **must** execute either Section I or Section II hereunder relative to Florida State Statute 112.313(12). Failure to execute either section may result in rejection of this proposal/proposal.

SECTION I

I hereby certify that no official or employee of Bay District Schools requiring the goods or services described in these specifications has a material financial interest in this company.

Signature

Company Name

Name of Official (Type or Print)

Business Address

City, State, ZIP Code

SECTION II

I hereby certify that the following named Bay District Schools official(s) and/or employee(s) having material financial interest(s) (in excess of 5%) in this company have filed Conflict of Interest Statements with the Supervisor of Elections, 830 W. 11th Street, Panama City, FL 32401, prior to proposal opening.

Name

Title or Position

Date of Filing

Name

Title or Position

Date of Filing

Signature

Company Name

Print Name of Certifying Official

Business Address

City, State, ZIP Code

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Bay County District School Board
and Tom P. Haney Technical College

We have performed the procedures enumerated below on Tom P. Haney Technical College's (College) compliance with the sections of the Florida Department of Education's Financial & Program Cost Accounting & Reporting for Florida schools (Red Book) considered by our procedures of Bay County District School Board (District) for the year ended June 30, 2024. The District's management is responsible for Tom P. Haney Technical College's (College) compliance with the sections of the Red Book considered by our procedures.

The College and the Bay County District School Board have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of considering the College's compliance with certain requirements of the Red Book. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. (Section II.8) Haphazardly select four bank reconciliations during the year to confirm bank statements were reconciled within one month of the previous month-end.

CRI observed that the bank statements for August and November of 2023 and for February and June of 2024 had preparation dates that indicated they were reconciled within one month of the previous month-end with one exception; the November 2023 reconciliation noted a duplicate deposit for \$3,161.98 from September 30, 2023 that was not corrected and removed until January 2024.

2. Haphazardly select 25 deposits from the College's Hancock Whitney bank account occurring during the fiscal year ended June 30, 2024 and perform the following procedures:

- a. (Section III.1.4.a) Observe the "Daily Balance Report" and agree report totals to amounts recorded in the general ledger for each selected deposit.

CRI traced the 25 selected deposits (totaling \$2,141.51) to the related daily balance reports and agreed report totals to amounts recorded in the general ledger without exception.

- b. (Section III.1.4.d) Observe the bank deposit slip and agree the deposit amount to the amount recorded in the general ledger for each selected deposit.

CRI traced the 25 selected deposits to the related bank deposit slips (totaling \$88,671.27) and agreed the deposit slip totals to the amounts recorded in the general ledger without exception.

- c. (Section III.1.4.c) Compare the date of the deposit per the general ledger to the date of the deposit per the bank deposit slip to confirm deposit was made within five business days.

CRI traced the 25 selected deposits to the related bank deposit slips and observed the date of deposit per the general ledger was within five business days of the date on the bank deposit slip.

3. From the 25 deposits selected in step 2 above, haphazardly select one receipt from each deposit for the following procedures:

- a. (Section III.1.4.a) Confirm each receipt selected is supported by auditable records (e.g. invoice, receipt documentation, monies collected reports).

CRI observed the 25 deposits totaling \$2,141.51 occurring during the fiscal year ended June 30, 2024, and observed that each receipt was supported by auditable records.

- b. (Section III.1.4.b) If collection was made outside of the office, compare the date of the deposit per the general ledger (the date funds were turned into the office), to the date identified on the supporting records (e.g. invoice, receipt documentation, monies collected reports) to confirm funds were turned into the office within one business day of collection.

Of the 25 receipts selected, CRI observed 6 collections that were made outside of the College's office. CRI compared the dates of those deposits per the general ledger to the dates identified on the deposit slips and determined that the related records indicated the funds were turned in to the office within one business day of collection without exception.

4. Haphazardly select 25 cancelled checks from the College's Hancock Whitney bank account occurring during the fiscal year ended June 30, 2024 and perform the following procedures:

- a. (Section II.2) Observe that purchase orders or internal account requests are complete and signed by the Director of the College or his/her designee for each check selected.

CRI selected 25 cancelled checks (totaling \$117,966.85) and observed that the purchase orders or internal account requests that supported the disbursements were complete and signed by the Director or her designee without exception.

- b. For each check selected, agree the invoice or other auditable documentation to the amount paid.

For each check selected in 4.a. above, CRI agreed the amount paid by the check to the invoice or other auditable documentation without exception.

- c. (Section III.1.3.a) Observe dual signatures on each selected check and observe that one of the two signatures is that of the Director of the College.

For the checks selected in 4.a above, CRI observed dual signatures on all cancelled checks sampled without exception.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the College's compliance with the

sections of the Red Book considered by our procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and the College and is not intended to be and should not be used by anyone other than those specified parties.

Carr, Riggs & Ingram, L.L.C.

Certified Public Accountants
Panama City Beach, Florida
March 25, 2025