

REQUEST FOR PROPOSALS

23. Award RFP-1213-06/PWM – Auditing services for Seminole County Government to Moore Stephens Lovelace, P.A., Winter Park (Estimated total \$1,186,750.00 for the FY2005-2006 through FY2009-2010 Audits).

RFP-1213-06/PWM will provide a qualified firm of certified public accountants to audit Seminole County government's financial statements for the fiscal years ending September 30 of 2006 through 2008, with the option of auditing its financial statement for each of the two subsequent fiscal years. These audits will be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 (as amended in 1996), U.S. Office of Management and Budget Circular A-133, the Florida Single Audit Act, and the State of Florida, Rules of the Auditor General.

The request for proposals was publicly advertised and mailed directly to 17 audit firms. The County received two (2) submittals. The Audit Committee, appointed by the Board on June 13, 2006, was comprised of Lisa Spriggs, Fiscal Services Director; Penny Fleming, Chief of Administrative Services, Sheriff's Office; David Godwin, Finance Director, Clerk of the Circuit Court; Tyra Miller, Administrative Director, Property Appraisers Office; Alex Setzer, Chief Deputy of Voter Outreach, Supervisor of Elections; and Dona Spaulding, Accounting Supervisor, Tax Collector. The Audit Committee evaluated the submittals based on the following criteria, which was specified in the RFP documents:

- Expertise and Experience
- Audit Approach
- Price Proposal

The selection process was performed in accordance with Section 218.391, Florida Statutes, governing independent auditors. The Audit Committee ranked the firms as follows:

1. Moore Stephens Lovelace, P.A.
2. Cherry, Bekaert & Holland, L.L.P.

The Audit Committee recommends that the Board award the Master Agreement for auditing services to the top ranked firm, Moore Stephens Lovelace, P.A., Winter Park.

Authorization for performance of services under this agreement shall be in the form of written Work Orders issued and executed by the County and

signed by the Consultant. Fiscal Services/Purchasing and Contracts Division recommend that the Board approve and authorize the Chairman to execute the Master Agreement as prepared by the County Attorney's Office.

**B.C.C. - SEMINOLE COUNTY, FL
RFP TABULATION SHEET**

RFP NUMBER: RFP-1213-06/PWM

RFP TITLE: **Auditing Services for Seminole County Government**

DUE DATE: August 9, 2006, 2:00 P.M.

ALL RFP'S ACCEPTED BY SEMINOLE COUNTY ARE SUBJECT TO THE COUNTY'S TERMS AND CONDITIONS AND ANY AND ALL ADDITIONAL TERMS AND CONDITIONS SUBMITTED BY THE PROPOSERS ARE REJECTED AND SHALL HAVE NO FORCE AND EFFECT. RFP DOCUMENTS FROM THE CONSULTANTS LISTED HEREIN ARE THE ONLY RFP'S RECEIVED TIMELY AS OF THE ABOVE OPENING DATE AND TIME. ALL OTHER RFP DOCUMENTS SUBMITTED IN RESPONSE TO THIS SOLICITATION, IF ANY, ARE HEREBY REJECTED AS LATE.

PAGE: 1 of 1

INFORMATION PROVIDED IN RESPONSE	Response #1	Response #2
	Cherry, Bekaert & Holland, L.L.P. 800 N. Magnolia Avenue, Suite 1300 Orlando, FL 32803 Ronald A. Conrad, Partner 407 423-7911 Ph. 407 841-4887 Fx.	Moore Stephens Lovelace, P. A. 1201 S. Orlando Avenue #400 Winter Park, FL 32789 Daniel J. O'Keefe, CPA, Shareholder 407 740-5400 Ph. 407 740-0012 Fx

TABULATED BY AND POSTED ON: T. Roberts, Sr. Contracts Analyst 08/09/06

EVALUATION CRITERIA: *Each criterion will be scored up to the percentage allotted (total 100%):
Expertise and Experience (40%); Audit Approach (35%); Price Proposal (25%).*

EVALUATION COMMITTEE MEETING: August 16, 2006 at 11:00am
Purchasing & Contracts Division, 1101 E. 1st Street, Room 3223, Sanford, Florida 32771

BCC AGENDA DATE: September 12, 2006
RECOMMENDED FIRM -- Posted 8/17/06 Moore Stephens Lovelace, P.A.

Cherry, Bakaert & Holland LLP

FY	Firm Fixed
2005/2006	\$217,800
2006/2007	\$226,500
2007/2008	\$235,600
2008/2009	\$245,000
2009/2010	\$254,800
	\$1,179,700

Moore Stephens Lovelace PA


FY	Firm Fixed
2005/2006	\$225,000
2006/2007	\$231,000
2007/2008	\$237,500
2008/2009	\$243,500
2009/2010	\$249,750
	\$1,186,750


EVALUATION RANKINGS


RFP-1213-06/PWM - Auditing Services for Seminole County Government

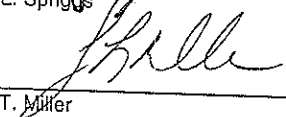
	L. Spriggs BCC	P. Fleming Sheriff's Office	D. Godwin Clerk of the Circuit Court	T. Miller Property Appraiser	A. Setzer Supervisor of Elections	D. Spaulding Tax Collector	TOTAL POINTS	RANKING
Cherry, Bekaert & Holland, L.L.C.	90	85	93	89	90	96	543	2
Moore Stephens Lovelace, P.A.	99.75	94.75	98.75	95.75	99.25	99.75	588	1

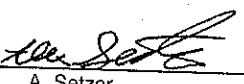
The Evaluation Committee recommend: Moore Stephens Lovelace, P.A.

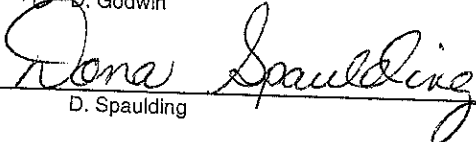

 L. Spriggs


 P. Fleming


 D. Godwin


 T. Miller


 A. Setzer


 D. Spaulding

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Cherry, Bekaert & Holland, L.L.P.

QUALIFICATION COMMITTEE MEMBER: DAVID C. GODWIN

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

2 PARTNERS NOT FLORIDA CPAs 3 FINDINGS ON LAST PEER REVIEW
11 YEARS EXPERIENCE WITH SEMINOLE CO? IN WHAT CAPACITY &
WHEN? I'M CONCERNED ABOUT THE ~~LAST~~ WORK LOAD IF
THEY AUDIT BOTH ORANGE & SEMINOLE.

Score 38
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

AUDIT APPROACH IS AN OVERVIEW & NOT DETAILED. DO NOT
APPEAR THEY WILL PROVIDE FUTURE READY CAPA CONTENTS!

Score 30
(0-35)

PRICE PROPOSAL (25)

THIS
1ST YEAR SURPRISINGLY LOW SINCE THIS IS A NEW ENGAGEMENT
4% ANNUAL INCREASE

Score 25
(0-25)

Ranking 2

Total Score (0-100) 93

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Moore Stephens Lovelace, P.A.

QUALIFICATION COMMITTEE MEMBER: DAVID C. GODWIN

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

I MANAGER WITH COUNTY EXPERIENCE BUT NOT IN FLORIDA. LAST 3 YEARS EXPERIENCE WITH SEMINOLE COUNTY. FINDING ON LAST PEER REVIEW. DETAILED LIST OF GRANT EXPERIENCE

Score 39
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

VERY DETAILED AUDIT APPROACH INCLUDING TIMELINE. WILL PROVIDE PHOTO MEMORY CAPTURE CONTENTS. THIS IS WORTH WORTH THE \$7,000 DIFFERENCE IN COST.

Score 35
(0-35)

PRICE PROPOSAL (25)

< 3% ANNUAL INCREASE

Score 24.75
(0-25)

Ranking 1

Total Score (0-100) 98.75

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Moore Stephens Lovelace, P.A.

QUALIFICATION COMMITTEE MEMBER: Renny J. Fleming

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers must have Florida county experience to receive maximum points in this area.

1. peer reviews
managing shareholder + team
audit leader in Florida
Corporate Office is located in Winter Park local presence

Similar Engagement - 2 FL counties (Seminole & Marion) + 3 cities
Team for 2006 - 9 plus staff accountants
Worked w/ Dan O'Keefe in previous audits in addition to the current audit contract period. Dan is very professional and accessible to answer questions. Provides excellent support to the S.O. financial needs. Excellent working relationship w/ Dan and each member assigned to the SCSO
 Score 40
 (0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

All aspects appear adequate

Score 30
(0-35)

PRICE PROPOSAL (25)

\$1,186,750 (\$7050 diff) Consideration should be made to knowing the County's functions/operations and less staff time will be required therefore, a savings
 Score 24.75
 (0-25)

Ranking 1

Total Score (0-100) 94.75

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Cherry, Bekaert & Holland, L.L.P.

QUALIFICATION COMMITTEE MEMBER: Perry J. Fleming

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.**

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers ~~must~~ ^{must} have Florida county experience to receive maximum points in this area.

3 peer findings

Similar Engagements - 4 FL counties (Orange, Charlotte, Monroe, Martin) and 1 city
Team for Sem Co - 11 members; Office - Orlando
Engagement Partner - Ron Conrad - worked w/ Ron in past - professional, excellent relationship
Tech. Consulting Partner based in Richmond, VA. **Score 30**
Orange - Seminole audit (?) handle @ same time w/ Del. office (0-40)
for Sem. Co. Concern would be staffing issue ??

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

all aspects appear adequate

Score 30
(0-35)

PRICE PROPOSAL (25)

\$1,179,700 (\$7050 diff) only \$7050 difference
versus experience w/ Sem Co
and the amount of our staff time will be involved **Score 25**
(0-25)

Ranking 2

Total Score (0-100) 85

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Moore Stephens Lovelace, P.A.

QUALIFICATION COMMITTEE MEMBER: Dona Spaulding

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.**

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

Dan O'Keefe brings 5 years past experience with our Audit and 27 years Gov't Accounting background. With more than 50 Cities and 15 Counties and multiples Federal programs there firm is qualified to handle the County Audit.

Score 40
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

The MSL Audit Proposal offers a well defined approach with a layout which includes and time line for completion and hours of dedication

Score 35
(0-35)

PRICE PROPOSAL (25)

Price is slightly higher than CB&H by \$7,050 over 5 years

Score 24.75
(0-25)

Ranking _____

Total Score (0-100) 99.75

99.75

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Cherry, Bekaert & Holland, L.L.P.

QUALIFICATION COMMITTEE MEMBER: Dona Spaulding

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers must have Florida county experience to receive maximum points in this area.

CB&H has less experience in Gov't Auditing in the State of Florida listing 7 Cities, 5 Counties, 9 School districts and 14 Authorities throughout the Southeast. Also, 3 findings in peer review requiring recommendations

Score 37
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

Audit plan appears vague in the are of a solid laid out plan. No time line for completion and no listing of available hours of personnel

Score 34
(0-35)

PRICE PROPOSAL (25)

Price is slightly lower by \$7,050 over the 5 year period

Score 25
(0-25)

Ranking _____

Total Score (0-100) 96

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Cherry, Bekaert & Holland, L.L.P.

QUALIFICATION COMMITTEE MEMBER: A. Setzer

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.**

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

Firm and personnel have long history of government auditing in the state of Florida. However, most of the experience is outside of Florida. Deficiencies appear to be lack of specific knowledge in Seminole County. While qualified lack of Seminole county experience is a weakness. Cited (3) times in peer review.

Score 35
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

All audit approach procedures are excellent and in line with standard procedures. Sampling methods are appropriate for scale of work, and based on past experience in Seminole county.

Score 30
(0-35)

PRICE PROPOSAL (25)

Score 25
(0-25)

Ranking _____

Total Score (0-100) 90

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Moore Stephens Lovelace, P.A.

QUALIFICATION COMMITTEE MEMBER: A. Setzer

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

Firm and personnel have strong history in Seminole County. Past audits have been strong, with quality and timeliness professional and accurate.

Score 40
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

Past history of sampling, and analytical procedures show a strong

Score 35
(0-35)

PRICE PROPOSAL (25)

Score 24.75
(0-25)

Ranking _____

Total Score (0-100) 99.25

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Moore Stephens Lovelace, P.A.

QUALIFICATION COMMITTEE MEMBER: Lisa H. Spriggs

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.**

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers must have Florida county experience to receive maximum points in this area.

Qualification and recent experience a great plus.

Score 40
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

Detailed approach, specific to grant compliance areas.

Score 35
(0-35)

PRICE PROPOSAL (25)

Score 24.75
(0-25)

Ranking | _____

Total Score (0-100) 99.75

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Cherry, Bekaert & Holland, L.L.P.

QUALIFICATION COMMITTEE MEMBER: Lisa H. Spriggs

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.**

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

Staffing Bio's did not always address years of experience. Partner licensing not all in state of Florida.

Score 35
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

Good approach - not alot of detail given on audit approach

Score 30
(0-35)

PRICE PROPOSAL (25)

Score 25
(0-25)

Ranking 2

Total Score (0-100) 90

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Moore Stephens Lovelace, P.A.

QUALIFICATION COMMITTEE MEMBER: *Lynne R Miller*

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.**

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

Please See Attached

Score 36
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

Please See Attached

Score 35
(0-35)

PRICE PROPOSAL (25)

Score 24.75
(0-25)

Ranking 1

Total Score (0-100) 95.75

T. Miller

ATTACHMENT TO AUDIT SELECTION EVALUATION FORM (from Tyra Miller)

FOR MOORE, STEPHENS, LOVELACE, PA.

<u>Expertise and Experience:</u>	40
Extensive governmental experience, has more experience with Florida counties than Cherry, Bekaert, & Holland, L.L.P.	Strength
MSL personnel have earned more CPE credits than CBH personnel.	Strength
One shareholder is not licensed as a CPA in Florida.	(1)
One shareholder has no Florida County experience.	(1)
One peer review finding	(1)
Did not provide overall listing of MSL governmental clients (used experience of Engagement Partners to compare experience)	<u>(1)</u>
<i>Sub-total Expertise & Experience</i>	36
<u>Audit Approach:</u>	35
Based on chart provided adequacy of staffing is sufficient	Strength
All aspects of audit approach are very clear and provided extremely detailed outline of approach	<u>Strength</u>
<i>Sub-total of Audit Approach:</i>	35
<i>Price Proposal</i>	<u>24.75</u>
<i>Total Score</i>	<u><u>95.75</u></u>

EVALUATION FORM

RFP-1213-06/PWM – Auditing Services for Seminole County Government

SUBMITTAL COMPANY NAME: Cherry, Bekaert & Holland, L.L.P.

QUALIFICATION COMMITTEE MEMBER: Lynne K. Mullen

EVALUATION CONSIDERATIONS

INSTRUCTIONS: Score each criterion up to the number of points allotted for each. The total number of points for all criterion will equal 100 points based on the following general guidelines:

- Outstanding, out-of-the-box, Innovative, Cost/Time Savings
 - Excellent, Very Good, Solid in all respects.
 - Good, No major weaknesses, Fully Acceptable as is
 - Marginal, Weak, Workable but needs clarifications
 - Unacceptable, Needs major help to be acceptable
- *Describe strengths, weaknesses and deficiencies to support your assessment.**

EXPERTISE AND EXPERIENCE (40)

- The firm's past experience and performance on comparable Florida county engagements and on other governmental engagements.
- The quality (including, continuing professional education) of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation. The engagement partner and engagement managers much have Florida county experience to receive maximum points in this area.

Please See Attached

Score 31
(0-40)

AUDIT APPROACH (35)

- Adequacy of proposed staffing plan for various segments of the engagement.
- General approach to the audit.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Approach to computer systems.
- Use of electronic files.

Please See Attached

Score 33
(0-35)

PRICE PROPOSAL (25)

Score 25
(0-25)

Ranking 2

Total Score (0-100) 89

T Miller

ATTACHMENT TO AUDIT SELECTION EVALUATION FORM (from Tyra Miller)

FOR CHERRY, BAKAERT & HOLLAND, LLP

<u>Expertise and Experience:</u>	40
Extensive governmental experience, but less compared to MSL with Florida counties and governmental entities.	(1)
CBH personnel have earned less CPE credits than MSL personnel.	(1)
Two partners assigned are not licensed as a CPAs in Florida.	(2)
2 of 3 In-Charge Auditors are not CPAs	(2)
Received three peer review findings	(3)
Provided listing of all governmental entity experience (MSL did not provide so used experience of Engagement Partners to compare experience)	-
<i>Sub-total Expertise & Experience</i>	31
<u>Audit Approach:</u>	35
Did not provide proposed staffing plan chart detailing staff & hrs allotted	(1)
Audit approach not detailed or clearly outlined.	(1)
<i>Sub-total of Audit Approach:</i>	33
<i>Price Proposal</i>	25
<i>Total Score</i>	89

AGREEMENT FOR AUDITOR SERVICES (RFP-1213-06/PWM)

THIS AGREEMENT is made and entered into this _____ day of _____, 20____, by and between **MOORE STEPHENS LOVELACE, P.A.**, duly authorized to conduct business in the State of Florida, whose address is 1201 S. Orlando Avenue, Suite 400, Winter Park, Florida 32789, hereinafter called the "AUDITOR", and **SEMINOLE COUNTY**, a political subdivision of the State of Florida, whose address is Seminole County Services Building, 1101 East First Street, Sanford, Florida 32771, hereinafter called the "COUNTY".

W I T N E S S E T H:

WHEREAS, the COUNTY desires to retain the services of a competent and qualified auditor to conduct audits of records, accounts and procedures in Seminole County; and

WHEREAS, the COUNTY has requested and received expressions of interest for the retention of services of auditors; and

WHEREAS, the AUDITOR is competent and qualified to furnish auditing services to the COUNTY and desires to provide professional services according to the terms and conditions stated herein; and

WHEREAS, the AUDITOR shall be liable for all of AUDITOR's obligations under this Agreement.

NOW, THEREFORE, in consideration of the mutual understandings and covenants set forth herein, the COUNTY and the AUDITOR agree as follows:

SECTION 1. SERVICES. The COUNTY does hereby retain the AUDITOR to furnish professional services and perform those tasks as further described in the Scope of Services attached hereto as Exhibit "A" and made a part hereof. Required services shall be specifically enumerated, described and depicted in the Work Orders authorizing performance of the specific project, task or study. This Agreement standing alone does not authorize the performance of any work or require the COUNTY to place any

orders for work.

SECTION 2. TERM. This Agreement shall take effect on the date of its execution by the COUNTY and shall run through audits of the fiscal years ending September 30, 2006-2008 and, at the sole option of the parties, may be extended for two (2) subsequent fiscal years. Expiration of the term of this Agreement shall have no effect upon Work Orders issued pursuant to this Agreement and prior to the expiration date. Obligations entered therein by both parties shall remain in effect until completion of the work authorized by the Work Order.

SECTION 3. AUTHORIZATION FOR SERVICES. Authorization for performance of professional services by the AUDITOR under this Agreement shall be in the form of written Work Orders issued and executed by the COUNTY and signed by the AUDITOR. A sample Work Order is attached hereto as Exhibit "B". Each Work Order shall describe the services required, state the dates for commencement and completion of work and establish the amount and method of payment. The Work Orders will be issued under and shall incorporate the terms of this Agreement. The COUNTY makes no covenant or promise as to the number of available projects nor that the AUDITOR will perform any project for the COUNTY during the life of this Agreement. The COUNTY reserves the right to contract with other parties for the services contemplated by this Agreement when it is determined by the COUNTY to be in the best interest of the COUNTY to do so.

SECTION 4. TIME FOR COMPLETION. The services to be rendered by the AUDITOR shall be commenced, as specified in such Work Orders as may be issued hereunder, and shall be completed within the time specified therein. In the event the COUNTY determines that significant benefits would accrue from expediting an otherwise established time schedule for completion of services under a given Work Order, that Work Order may include a negotiated schedule of incentives based on time savings.

SECTION 5. COMPENSATION.

(a) The COUNTY agrees to compensate the AUDITOR for the professional services called for under this Agreement on a "Time Basis Method". The AUDITOR shall be compensated in accordance with the Rate Schedule attached as Exhibit "C".

(b) In the event that unforeseeable conditions are encountered which necessitate the extension of the audit beyond the scope of audit set forth in Section 1 of Exhibit "A" to this Agreement, including the adoption of new accounting principles or other regulatory requirements, the AUDITOR shall immediately notify the COUNTY in writing of the conditions, providing a detailed explanation of said conditions and why additional fees are necessary. The Board of County Commissioners shall approve or deny any requests for additional fees due to an increase in the scope of the audit prior to AUDITOR incurring any significant increase in cost. Failure of AUDITOR to obtain COUNTY's approval for additional work shall constitute a waiver of AUDITOR's right to additional compensation for performance of the work. All adjustments approved by the Board of County Commissioners shall be set forth in writing and become a part of this Agreement.

(c) There shall be no reimbursement for out-of-pocket expenses of any kind under this Agreement.

SECTION 6. PAYMENT AND BILLING.

(a) Work Orders shall be issued on a "Time Basis Method" and contain a Not-to-Exceed amount. The AUDITOR shall perform all work required by the Work Order but, in no event, shall the AUDITOR be paid more than the Not-to-Exceed amount specified in the applicable Work Order.

(b) For Work Orders issued on a "Time Basis Method" with a Not-to-Exceed amount, the AUDITOR may invoice the amount due for actual work

hours performed but, in no event, shall the invoice amount exceed a percentage of the Not-to-Exceed amount equal to a percentage of the total services actually completed.

(c) Each Work Order issued a "Time Basis Method" with a Not-to-Exceed amount shall be treated separately for retainage purposes. If the COUNTY determines that work is substantially complete and the amount retained is considered to be in excess, the COUNTY may, at its sole and absolute discretion, release the retainage or any portion thereof.

(d) Payments shall be made by the COUNTY to the AUDITOR when requested as work progresses for services furnished, but not more than once monthly. Each Work Order shall be invoiced separately. AUDITOR shall render to COUNTY, at the close of each calendar month, an itemized invoice properly dated, describing any services rendered, the cost of the services, the name and address of the AUDITOR, Work Order Number, Contract Number and all other information required by this Agreement.

The original invoice and one (1) copy shall be sent to:

Director of County Finance
Seminole County Board of County Commissioners
Post Office Box 8080
Sanford, Florida 32772

Two (2) duplicate copies of the invoice shall be sent to:

Seminole County Fiscal Services Department
1101 E. First Street
Sanford, Florida 32771

(e) Payment shall be made after review and approval by COUNTY within thirty (30) days of receipt of a proper invoice from the AUDITOR.

SECTION 7. TERMS OF PAYMENT.

(a) Payments shall be made to the AUDITOR when requested upon satisfactory completion of work required hereunder and upon acceptance of the work by the COUNTY, but not more frequently than once monthly, for actual hours worked in the preceding month. AUDITOR shall invoice the COUNTY providing detailed information on actual work hours worked by

staff classification at the rates set forth herein or as subsequently adjusted. Upon approval of such payment request by COUNTY, payment shall be made to AUDITOR within thirty (30) days.

(b) AUDITOR shall render to the COUNTY, at the close of each calendar month, an itemized invoice properly dated, describing the services rendered, the cost of the services, the name and address of the AUDITOR, Contract Number and all other information required, if any, by this Agreement. The original invoice shall be submitted as stated herein.

(c) Upon satisfactory completion of work required hereunder or any supplements thereto and, upon acceptance of the work by the COUNTY, the AUDITOR may invoice the full amount of compensation due under the terms of this Agreement less the amount(s) already paid by the COUNTY. The COUNTY shall pay the AUDITOR within thirty (30) days of receipt of invoice.

(d) The AUDITOR shall, upon request by the COUNTY, provide the COUNTY with a breakdown of the actual costs by fund or agency or whatever reasonable basis as requested by the COUNTY.

(e) The AUDITOR agrees to maintain all books, documents, papers, accounting records and other evidences pertaining to work performed under this Agreement in such a manner as will readily conform to the terms of this Agreement and to make such materials available at the AUDITOR's office at all reasonable times during the Agreement period and for five (5) years from the date of final payment for audit or inspection by the COUNTY. AUDITOR acknowledges COUNTY's obligations under Chapter 119, Florida Statutes in the handling of materials created under this Agreement and that said statute controls over the terms of this Agreement.

(f) In the event any audit or inspection conducted after final payment, but within the period provided for in paragraph (e) of this Section reveals any overpayment by the COUNTY under the terms of the Agreement, the AUDITOR shall refund such overpayment to the COUNTY within thirty (30) days of notice by the COUNTY.

SECTION 8. CONTENTS OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The COUNTY shall be responsible for preparing the financial statements and related information to be included in the CAFR and the AUDITOR will be responsible for providing all related AUDITOR's reports. Contents of the CAFR, subject to applicable professional requirements, shall include the following: an opinion letter, the general purpose financial statements with related footnotes, a report on supplemental data, the combining financial statements and each of COUNTY's agencies and any supplemental data. The AUDITOR shall also provide reports on internal controls and compliance matters, as required by Government Auditing Standards, and a management letter as required by the State of Florida Office of the Auditor General.

SECTION 9. AUDIT SCHEDULE.

(a) AUDITOR shall commence performance of the audit on or before September 1 of the year being audited and shall complete the audit no later than March 31 of the succeeding fiscal year, subject to stipulations contained in paragraph (b) of this Section. AUDITOR shall submit draft audit reports to the COUNTY and the Clerk of the Circuit Court by the above stated date. The draft reports shall be reviewed and commented upon by representatives of the COUNTY as designated by the County Manager. The review and return of comments shall be completed within ten (10) days following the receipt by COUNTY of the draft report. AUDITOR shall include the comments of the COUNTY's representatives in the final audit report. AUDITOR, at its expense, shall deliver to COUNTY five (5)

copies of the Solid Waste and Water and Sewer Enterprise Report on or before February 15 of each succeeding fiscal year.

(b) In the event there are delays caused by actions or omissions of COUNTY that delay AUDITOR's performance pursuant to the audit schedule, COUNTY will grant AUDITOR reasonable extensions of the schedule. In other cases, upon a finding of good cause, the Board of County Commissioners may extend the schedule upon written request by AUDITOR. However, in the performance of all services under this Agreement, dates for preparation, submission and review of audits as established by the Auditor General of the State of Florida and any other applicable laws, regulations and rules shall prevail over this Section and be complied with.

SECTION 10. AUTHORIZATION TO DISCLOSE TO LAW ENFORCEMENT. COUNTY authorizes AUDITOR to disclose, at any time, all findings of suspected fraud or embezzlement to the appropriate law enforcement agency. Upon disclosure, AUDITOR shall notify, in writing, the Chairman of the Board of County Commissioners of the action.

SECTION 11. USE OF OPERATIONAL SYSTEMS AND COMPUTER SOFTWARE. AUDITOR shall obtain written permission of COUNTY prior to using any part of COUNTY's computer system and software. AUDITOR agrees that use of the systems will be controlled by COUNTY so as not to disrupt the ongoing daily operations of COUNTY.

SECTION 12. PARTICIPATION OF COUNTY STAFF. COUNTY's staff participation in the audits will be limited to activities within the normal course of business and that any assistance with the audits by COUNTY staff shall be limited to matters within the scope of each COUNTY's employee's work responsibility. The minimal level of participation as set out in this Section shall in no way relieve AUDITOR from responsibilities for the conduct of the audit, except as provided in Section 26

of this Agreement.

SECTION 13. KEY PERSONNEL. In the event that key personnel (as defined as partner or manager) performing the audits are to be replaced, COUNTY reserves the right to approve or disapprove any replacement personnel. Failure by COUNTY to exercise this right for any one event will not constitute a waiver of COUNTY's right.

SECTION 14. AVAILABILITY FOR CONSULTATIONS. AUDITOR shall be available for consultations and discussions with COUNTY, at COUNTY's request, relating to the audit reports submitted for a period of ninety (90) days after delivery of the final audit report to COUNTY. AUDITOR shall also attend up to three (3) meetings of the Board of County Commissioners, during which the final audit reports for the applicable fiscal year are presented to the Board.

SECTION 15. ADDITIONAL SERVICES. The COUNTY may request additional services at any time from the AUDITOR.

(a) To the extent that such services are an extension of the scope of the audit(s) as a result of increased regulatory requirements, the addition of agencies or funds to be audited, or any other reason beyond the control of the AUDITOR, the extra services shall be compensated based upon actual hours worked at rates by staff classification specified in Exhibit "C".

(b) To the extent that the services are separate from the scope of the performance specifications but essential to the overall financial management of the COUNTY, compensation for the services shall be subsequently negotiated by the COUNTY and the AUDITOR on an actual hours worked or lump sum fee basis, at the discretion of the COUNTY.

(c) All requests for additional services, which result in an increase in the maximum hours or maximum fees set forth in this Agreement, shall be approved by the Board of County Commissioners. All

adjustments shall be set forth in writing and be attached to and become a part of this Agreement when approved and executed by the parties in the same manner as this Agreement.

SECTION 16. RESPONSIBILITY OF THE AUDITOR.

(a) The AUDITOR shall be responsible for the professional quality, technical accuracy and the coordination of all professional services furnished by the AUDITOR under this Agreement. AUDITOR shall, at all times, assign competent and qualified personnel to perform the services required herein. The AUDITOR shall, without additional compensation, correct or revise any errors or deficiencies in the final audit report.

(b) Neither the COUNTY's review, approval of, or acceptance of, nor payment for any of the services required under this Agreement shall be construed to operate as a waiver of any rights under this Agreement nor of any cause of action arising out of the performance of this Agreement and the AUDITOR shall be and remain liable to the COUNTY in accordance with applicable law.

(c) The rights and remedies of the COUNTY provided for under this Agreement are in addition to any other rights and remedies provided by law.

SECTION 17. OWNERSHIP OF DOCUMENTS. All reports that result from the AUDITOR's services under this Agreement shall become the property of the COUNTY after final payment is made to the AUDITOR. No changes or revisions to the documents furnished by AUDITOR shall be made by COUNTY or its agents without the written approval of AUDITOR.

SECTION 18. TERMINATION.

(a) The COUNTY may, by written notice to the AUDITOR, terminate this Agreement, in whole or in part, at any time, for the COUNTY's convenience. In addition, the COUNTY may also terminate this Agreement

should the AUDITOR materially breach any of its obligations under this Agreement and, after thirty (30) days written notice from the COUNTY to the AUDITOR notifying the AUDITOR of the breach, fail to cure said breach within the thirty (30) day period. Upon receipt of the COUNTY's written notice of termination for convenience or thirty (30) days after receiving notice from the COUNTY of a material breach and failing to cure said breach, the AUDITOR shall:

(1) immediately discontinue all services affected unless the notice directs otherwise, and

(2) deliver to the COUNTY all audit reports and such other information and materials as may have been accumulated by the AUDITOR in performing this Agreement, whether completed or in process, except those materials which are unfinished work product of the AUDITOR and are by statutory definition proprietary materials of the AUDITOR.

(b) If the termination is for the convenience of the COUNTY, the AUDITOR shall be paid compensation for services performed to the date of termination.

(c) If the termination is due to the failure of the AUDITOR to fulfill its Agreement obligations, the COUNTY may take over the work and prosecute the same to completion by Agreement or otherwise. In such case, the AUDITOR shall be liable to the COUNTY for all reasonable additional costs occasioned to the COUNTY thereby. The AUDITOR shall not be liable for such additional costs if the failure to perform the Agreement arises out of causes beyond the control and without any fault or negligence of the AUDITOR. Such causes may include, but are not limited to, acts of God or of the public enemy, acts of the COUNTY in either its sovereign or contractual capacity, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, and unusually severe weather; but, in every case, the failure to perform must be

beyond the control and without any fault or negligence of the AUDITOR.

(d) If, after notice of termination for failure to fulfill its Agreement obligations, it is determined that the AUDITOR had not so failed, the termination shall be deemed to have been effected for the convenience of the COUNTY. In such event, adjustment in the Agreement price shall be made as provided in subsection (b) of this Section.

(e) The rights and remedies of the COUNTY provided for in this clause are in addition to any other rights and remedies provided by law or under this Agreement.

SECTION 19. EQUAL OPPORTUNITY EMPLOYMENT. The AUDITOR agrees that it will not discriminate against any employee or applicant for employment for work under this Agreement because of race, color, religion, sex, age, disability, or national origin and will take steps to ensure that applicants are employed, and employees are treated during employment, without regard to race, color, religion, sex, age, disability, or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

SECTION 20. CONTINGENT FEES. The AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the AUDITOR, to solicit or secure this Agreement and that AUDITOR has not paid or agreed to pay any person, company, corporation, individual or firm, other than a benefit employee working solely for the AUDITOR, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from award or making of this Agreement. For the breach or violation of this provision, the COUNTY shall have the right to terminate the Agreement at its dis-

cretion, without liability and to deduct from the Agreement price or otherwise recover the full amount of such fee, commission, percentage, gift, or consideration.

SECTION 21. ETHICS IN GOVERNMENT. AUDITOR agrees that it shall take no action that will cause the COUNTY, its officers, employees or agents to violate the provisions of Chapter 112, Florida Statutes, relating to ethics in government. In the event the AUDITOR causes or in any way promotes or encourages a COUNTY officer, employee or agent to violate Chapter 112, Florida Statutes, the COUNTY shall have the right to terminate this Agreement.

SECTION 22. ASSIGNMENT. This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered under any circumstances by the parties hereto without prior written consent of the other party and in such cases only by a document of equal dignity herewith.

SECTION 23. SUBCONTRACTORS. In the event that the AUDITOR, during the course of the work under this Agreement, requires the services of any subcontractors or other professional associates in connection with services covered by this Agreement, the AUDITOR must first secure the prior express written approval of the COUNTY. If subcontractors or other professional associates are required in connection with the services covered by this Agreement, AUDITOR shall remain fully responsible for the services of subcontractors or other professional associates.

SECTION 24. INDEMNIFICATION OF COUNTY. AUDITOR will make specific inquiries of COUNTY about the presentations embodied in the financial statements. In addition, the accuracy and completeness of all data and information provided to the AUDITOR for purposes of actuarial consulting advisory services described in Section 15 hereto is the

responsibility of the COUNTY. As part of audit procedures, COUNTY will provide a representation letter acknowledging COUNTY's responsibility for the preparation of the financial statements and confirming certain representations and the accuracy and completeness of all data and information provided to the AUDITOR hereunder made during the audit and confirming COUNTY's responsibility for compliance with laws and regulations applicable to Federal award programs. The responses to those inquiries and related written representations of COUNTY required by generally accepted auditing standards are part of the evidential matter relied upon in forming an opinion of the COUNTY's financial statements. Because of the importance of COUNTY's representations, and the accuracy and completion of all data and information provided to AUDITOR hereunder, the COUNTY agrees to release and indemnify, to the extent allowable under Florida law, the AUDITOR and its partners, principals and employees from and against any and all actions, losses, damages, claims, liabilities, costs and expenses (including, without limitation, attorney's fees and expenses and the time of personnel involved) relating to services under this Agreement attributable to any misrepresentation by COUNTY or inaccuracy or incompleteness of data and information. AUDITOR hereby agrees to indemnify and hold harmless the COUNTY, its officers, agents and employees from and against any claim, demand or cause of action of whatsoever kind or nature arising out of, allegedly arising out of, or related to the performance of services under this Agreement by AUDITOR, its officers or employees.

SECTION 25. INSURANCE.

(a) General. The AUDITOR shall at the AUDITOR's own cost, procure the insurance required under this Section.

(1) The AUDITOR shall furnish the COUNTY with a Certificate of Insurance signed by an authorized representative of the insurer

evidencing the insurance required by this Section (Professional Liability, Workers' Compensation/Employer's Liability and Commercial General Liability). The COUNTY, its officials, officers, and employees shall be named additional insured under the Commercial General Liability policy. The Certificate of Insurance shall provide that the COUNTY shall be given not less than thirty (30) days written notice prior to the cancellation or restriction of coverage. Until such time as the insurance is no longer required to be maintained by the AUDITOR, the AUDITOR shall provide the COUNTY with a renewal or replacement Certificate of Insurance not less than thirty (30) days before expiration or replacement of the insurance for which a previous certificate has been provided.

(2) The Certificate shall contain a statement that it is being provided in accordance with the Agreement and that the insurance is in full compliance with the requirements of the Agreement. In lieu of the statement on the Certificate, the AUDITOR shall, at the option of the COUNTY submit a sworn, notarized statement from an authorized representative of the insurer that the Certificate is being provided in accordance with the Agreement and that the insurance is in full compliance with the requirements of the Agreement. **The Certificate shall have this Agreement number clearly marked on its face.**

(3) In addition to providing the Certificate of Insurance, if required by the COUNTY, the AUDITOR shall, within thirty (30) days after receipt of the request, provide the COUNTY with a certified copy of each of the policies of insurance providing the coverage required by this Section.

(4) Neither approval by the COUNTY or failure to disapprove the insurance furnished by AUDITOR shall relieve the AUDITOR of the AUDITOR's full responsibility for performance of any obligation includ-

ing AUDITOR's indemnification of COUNTY under this Agreement.

(b) Insurance Company Requirements. Insurance companies providing the insurance under this Agreement must meet the following requirements:

(1) Companies issuing policies other than Workers' Compensation must be authorized to conduct business in the State of Florida and prove same by maintaining Certificates of Authority issued to the companies by the Department of Insurance of the State of Florida. Policies for Workers' Compensation may be issued by companies authorized as a group self-insurer by Section 440.57, Florida Statutes.

(2) In addition, such companies other than those authorized by Section 440.57, Florida Statutes, shall have and maintain a Best's Rating of "A" or better and a Financial Size Category of "VII" or better according to A.M. Best Company.

(3) If, during the period which an insurance company is providing the insurance coverage required by this Agreement, an insurance company shall: 1) lose its Certificate of Authority, 2) no longer comply with Section 440.57, Florida Statutes, or 3) fail to maintain the requisite Best's Rating and Financial Size Category, the AUDITOR shall, as soon as the AUDITOR has knowledge of any such circumstance, immediately notify the COUNTY and immediately replace the insurance coverage provided by the insurance company with a different insurance company meeting the requirements of this Agreement. Until such time as the AUDITOR has replaced the unacceptable insurer with an insurer acceptable to the COUNTY the AUDITOR shall be deemed to be in default of this Agreement.

(c) Specifications. Without limiting any of the other obligations or liability of the AUDITOR, the AUDITOR shall, at the AUDITOR's sole expense, procure, maintain and keep in force amounts and types of

insurance conforming to the minimum requirements set forth in this Section. Except as otherwise specified in the Agreement, the insurance shall become effective prior to the commencement of work by the AUDITOR and shall be maintained in force until the Agreement completion date. The amounts and types of insurance shall conform to the following minimum requirements.

(1) Workers' Compensation/Employer's Liability.

(A) AUDITOR's insurance shall cover the AUDITOR for liability which would be covered by the latest edition of the standard Workers' Compensation Policy, as filed for use in Florida by the National Council on Compensation Insurance, without restrictive endorsements. The AUDITOR will also be responsible for procuring proper proof of coverage from its subcontractors of every tier for liability which is a result of a Workers' Compensation injury to the subcontractor's employees. The minimum required limits to be provided by both the AUDITOR and its subcontractors are outlined in subsection (c) below. In addition to coverage for the Florida Workers' Compensation Act, where appropriate, coverage is to be included for the United States Longshoremen and Harbor Workers' Compensation Act, Federal Employers' Liability Act and any other applicable federal or state law.

(B) Subject to the restrictions of coverage found in the standard Workers' Compensation Policy, there shall be no maximum limit on the amount of coverage for liability imposed by the Florida Workers' Compensation Act, the United States Longshoremen's and Harbor Workers' Compensation Act, or any other coverage customarily insured under Part One of the standard Workers' Compensation Policy.

(C) The minimum amount of coverage under Part Two of the standard Workers' Compensation Policy shall be:

\$100,000.00	(Each Accident)
\$500,000.00	(Disease-Policy Limit)

\$100,000.00 (Disease-Each Employee)

(2) Commercial General Liability.

(A) The AUDITOR's insurance shall cover the AUDITOR for those sources of liability which would be covered by the latest edition of the standard Commercial General Liability Coverage Form (ISO Form CG 00 01), as filed for use in the State of Florida by the Insurance Services Office, without the attachment of restrictive endorsements other than the elimination of Coverage C, Medical Payment and the elimination of coverage for Fire Damage Legal Liability.

(B) The minimum limits to be maintained by the AUDITOR (inclusive of any amounts provided by an Umbrella or Excess policy) shall be as follows:

<u>LIMITS</u>	
General Aggregate	\$Three (3) Times the Each Occurrence Limit
Personal & Advertising Injury Limit	\$300,000.00
Each Occurrence Limit	\$300,000.00

(3) Professional Liability Insurance. The AUDITOR shall carry limits of not less than FIVE HUNDRED THOUSAND AND NO/100 DOLLARS (\$500,000.00).

(d) Coverage. The insurance provided by AUDITOR pursuant to this Agreement shall apply on a primary basis and any other insurance or self-insurance maintained by the COUNTY or the COUNTY'S officials, officers, or employees shall be excess of and not contributing with the insurance provided by or on behalf of the AUDITOR.

(e) Occurrence Basis. The Workers' Compensation Policy and the Commercial General Liability required by this Agreement shall be provided on an occurrence rather than a claims-made basis. The Professional Liability insurance policy must either be on an occurrence basis,

or, if a claims-made basis, the coverage must respond to all claims reported within three (3) years following the period for which coverage is required and which would have been covered had the coverage been on an occurrence basis.

(f) Obligations. Compliance with the foregoing insurance requirements shall not relieve the AUDITOR, its employees or agents of liability from any obligation under a Section or any other portions of this Agreement.

SECTION 26. REPRESENTATIVES OF THE COUNTY AND THE AUDITOR.

(a) It is recognized that questions in the day-to-day conduct of performance pursuant to this Agreement will arise. The COUNTY, upon request by the AUDITOR, shall designate in writing and shall advise the AUDITOR in writing of one (1) or more COUNTY employees to whom all communications pertaining to the day-to-day conduct of this Agreement shall be addressed. The designated representative shall have the authority to transmit instructions, receive information and interpret and define the COUNTY's policy and decisions pertinent to the work covered by this Agreement.

(b) The AUDITOR shall, at all times during the normal work week, designate or appoint one or more representatives of the AUDITOR who are authorized to act in behalf of AUDITOR regarding all matters involving the conduct of the performance pursuant to this Agreement and shall keep the COUNTY continually advised of such designation.

SECTION 27. ALL PRIOR AGREEMENTS SUPERSEDED. This document incorporates and includes all prior negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained or referred to in this document.

Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written.

SECTION 28. MODIFICATIONS, AMENDMENTS OR ALTERATIONS. No modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

SECTION 29. INDEPENDENT CONTRACTOR. It is agreed that nothing herein contained is intended or should be construed as in any manner creating or establishing a relationship of co-partners between the parties or as constituting the AUDITOR including its officers, employees and agents as an agent, representative or employee of the COUNTY for any purpose or in any manner whatsoever. The AUDITOR is to be and shall remain an independent contractor with respect to all services performed under this Agreement.

SECTION 30. EMPLOYEE STATUS. Persons employed by the AUDITOR in the performance of services and functions pursuant to this Agreement shall have no claim to pension, workers' compensation, unemployment compensation, civil service or other employee rights or privileges granted to the COUNTY's officers and employees either by operation of law or by the COUNTY.

SECTION 31. PUBLIC RECORDS LAW. AUDITOR acknowledges COUNTY's obligations under Article 1, Section 24, Florida Constitution and Chapter 119, Florida Statutes, to release public records to members of the public upon request. AUDITOR acknowledges that COUNTY is required to comply with Article 1, Section 24, Florida Constitution and Chapter 119, Florida Statutes, in the handling of the materials created under this Agreement and that said statute controls over the terms of this Agreement.

SECTION 32. NOTICES. Whenever either party desires to give notice unto the other, it must be given by written notice, sent by registered or certified United States mail, with return receipt requested, addressed to the party for whom it is intended at the place last specified and the place for giving of notice shall remain such until it shall have been changed by written notice in compliance with the provisions of this Section. For the present, the parties designate the following as the respective places for giving of notice, to wit:

For COUNTY:

Director of Fiscal Services
Seminole County Services Building
1101 E. First Street
Sanford, FL 32771

For AUDITOR:

Moore Stephens Lovelace, P.A.
1201 S. Orlando Ave., Suite 400
Winter Park, FL 32789

SECTION 33. RIGHTS AT LAW RETAINED. The rights and remedies of the COUNTY, provided for under this Agreement, are in addition to any other rights and remedies provided by law.

SECTION 34. COMPLIANCE WITH LAWS AND REGULATIONS. In providing all services pursuant to this Agreement, the AUDITOR shall abide by all statutes, ordinances, rules and regulations pertaining to or regulating the provisions of such services including those now in effect and hereafter adopted. Any violation of said statutes, ordinances, rules or regulations shall constitute a material breach of this Agreement and shall entitle the COUNTY to terminate this Agreement immediately upon delivery of written notice of termination to the AUDITOR.

SECTION 35. CONFLICT OF INTEREST.

(a) The AUDITOR agrees that it will not contract for or accept employment for the performance of any work or service with any individual, business, corporation or government unit that would create a

conflict of interest in the performance of its obligations pursuant to this Agreement with the COUNTY.

(b) The AUDITOR agrees that it will neither take any action nor engage in any conduct that would cause any COUNTY employee to violate the provisions of Chapter 112, Florida Statutes, relating to ethics in government.

(c) In the event that AUDITOR causes or in any way promotes or encourages a COUNTY officer, employee, or agent to violate Chapter 112, Florida Statutes, the COUNTY shall have the right to terminate this Agreement.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the date below written for execution by the COUNTY.

ATTEST:

MOORE STEPHENS LOVELACE, P.A.

By: _____
DANIEL J. O'KEEFE, Shareholder

(CORPORATE SEAL)

Date: _____

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida.

By: _____
CARLTON HENLEY, Chairman

Date: _____

For use and reliance
of Seminole County only.

As authorized for execution by
the Board of County Commissioners
at their _____, 20____
regular meeting.

Approved as to form and
legal sufficiency.

County Attorney

AC/lpk
8/16/06
rfp-1213

Attachments:

- Exhibit "A" - Scope of Services
- Exhibit "B" - Sample Work Order
- Exhibit "C" - Rate Schedule

SCOPE OF SERVICES

A. SCOPE OF SERVICES TO BE PERFORMED AND REPORTS TO BE ISSUED

AUDITORS shall, as directed by the COUNTY, conduct an audit of the records, accounts and procedures of all COUNTY agencies, including the Board of County Commissioners (all funds), Supervisor of Elections, Clerk of Circuit and County Courts, Property Appraiser, Tax Collector, and Sheriff's Office. The audit shall be performed as follows:

1. AUDITORS shall audit financial statements for each agency specified above in order to express an opinion on the fairness with which the general purpose financial statements present the results of operations and financial position of each agency and the cash flows of proprietary fund types in accordance with generally accepted accounting principles.
2. The AUDITORS are not required to separately opine on the combining and individual fund and account group financial statements. However, the AUDITORS are to provide an "in-relation-to" report on the combining and individual fund and account group financial statements based on the auditing procedures applied during the audit of the general-purpose financial statements.
3. The AUDITORS are not required to audit the statistical section of the report.
4. The AUDITORS shall be responsible for word processing and binding of the financial statements and audit reports of the Water and Sewer and Solid Waste Enterprise Funds.
5. Following the completion of the audit of the fiscal year's financial statements, the AUDITORS shall issue all reports required by generally accepted auditing standards, including but not limited to the following:
 - (a) A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
 - (b) A report on compliance and internal control over financial reporting based on an audit of the financial statements performed in according with Government Auditing Standards.
 - (c) An "in-relation-to" report on the schedule of federal financial assistance.
 - (d) Federal and state single audit reports.
 - (e) Management letter in accordance with the Rules of the Auditor General.

The Management letter which shall identify management weaknesses observed, assess their effect on the financial management and recommend corrective action and final management letters to the Board of County Commissioners and other elected officers which are to be submitted to the AUDITOR General with the County audit shall include responses to such comments submitted by the responsible agencies.
 - (f) Required Attestation Reports:

- i. Landfill Management Escrow
 - ii. Conflict Counsel Fees and Related Costs
 - iii. County Funded Court-Related Functions
6. AUDITORS shall plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements, whether caused by error or fraud, and shall perform tests of the COUNTY's compliance with certain provisions of laws, regulations, contracts, and grants.
7. Auditing procedures must include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. AUDITORS shall make audit inquiries and request written responses from attorneys as part of the engagement.
8. As part of the audit of compliance with the requirements of major federal programs, AUDITORS must obtain an understanding of the COUNTY's internal control related to administering major federal programs and must assess risk as required by OMB Circular A-133 for the purpose of establishing the nature, timing, and extent of auditing procedures necessary for expressing an opinion concerning compliance with laws and regulations related to major federal award programs. As required by OMB Circular A-133, the audit must also include tests of transactions related to federal award program for compliance with applicable laws and regulations. AUDITORS must advise the COUNTY, however, of any matters related to material errors that come to the AUDITORS' attention, and must include such matters in the reports required for an audit in accordance with OMB Circular A-133. AUDITORS' responsibility is limited to the period covered by the audit and does not extend to matters that arise during any subsequent periods for which AUDITORS have not been engaged or for which AUDITORS have performed no substantive auditing procedures. The objective of an audit carried out in accordance with Government Audit Standards and OMB Circular A-133 is:
 - (a) The expression of an opinion concerning whether the financial statements present fairly, in all material respects the financial position, results of operations, and cash flows of the COUNTY in conformity with generally accepted accounting principles;
 - (b) Reporting on the internal controls relevant to an audit of the financial statements;
 - (c) Reporting on compliance with laws and regulations of which could have a material effect on the financial statements;
 - (d) Reporting on whether the schedule of expenditures of federal awards is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole;
 - (e) Reporting as to whether internal control provides reasonable assurance of compliance with federal laws and other laws and regulations;
 - (f) The expression of an opinion as to compliance with specific terms and conditions of its major federal programs;
 - (g) Preparation of a schedule of findings and questioned costs to summarize the results of the audit in accordance with the requirements of OMB Circular A-133.

9. AUDITORS shall render a report on illegal acts, as required, depending on the results of audit procedures. AUDITORS shall complete and sign one copy of the AUDITORS' information section of the Data Collection Form. The COUNTY's management must prepare all other sections of the form and sign the form prior to its submission to the Federal Bureau of the census. AUDITORS' ability to express and opinion and reports will be dependent on the facts and circumstances at the date of such reports. If AUDITORS are unable to complete the audit or if the AUDITORS' reports require modification, the reason therefore must be discussed with COUNTY management. If, because of requirements of professional standards, laws and regulations or acts on the part of COUNTY management (such as fraudulent activities and incomplete financial statements) AUDITORS are unable to complete the audit, are unable to form or have not formed an opinion, AUDITORS may decline to express an opinion or decline to issue a report as a result of this engagement.
10. It is understood that an audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. An audit is designed to obtain reasonable assurance of detecting errors and irregularities that are material to the financial statements. As part of the audit, the AUDITORS will consider the COUNTY's internal control and assess control risk, as required by Government Auditing Standards, for the purpose of establishing a basis for determining the nature, timing, and extent of auditing procedures necessary for expressing the AUDITORS opinion on the internal control or to identify reportable conditions. The report on the AUDITORS understanding of the COUNTY's internal control and the assessment of control risk made as part of the financial statement audit will include (1) the scope of the AUDITORS work in obtaining an understanding of the COUNTY's internal control and in assessing the control risk; and (2) the reportable conditions, including the identification of material weaknesses identified as a result of the AUDITORS work in understanding and assessing the control risk.

AUDITORS shall observe the adequacy of internal control. If weaknesses are noted, appropriate recommendations shall be reviewed with the County Manager and each Constitutional Officer prior to inclusion in the final audit report.
11. Within thirty (30) days of the conclusion of AUDITORS' audit of the COUNTY agencies, AUDITORS shall discuss with the County Manager, the Director of Fiscal Services, each Constitutional Officer and with the Chairman of the Board of County Commissioners or his designee, all of AUDITORS' comments which may be included in the final audit report pertaining to that particular agency. If any of the above individuals are not available for such discussion during such period, delivery of the AUDITORS'S written comments to the particular individual shall be acceptable in lieu of such discussion. Upon completion of the final management letters, AUDITORS shall supply two (2) copies thereof to each agency lead.
12. AUDITORS shall advise COUNTY management about accounting principles and their application and shall assist in the preparation of COUNTY financial statements, but the responsibility for the financial statements remain with the COUNTY. In connection with

the planning and the performance of the audit, generally accepted auditing standards and Government Auditing Standards require AUDITORS to ensure that certain matters are communicated to COUNTY management. AUDITORS shall report directly to the Board of County Commissioners any fraud of which AUDITORS become aware that involves senior management, and any fraud (whether caused by senior management or other employee) of which becomes aware that causes a material misstatement of the financial statements. AUDITORS shall report to senior management any fraud perpetrated by lower level employees of which AUDITORS become aware that does not cause a material misstatement of the financial statement; however, AUDITORS will not report such matters directly to the Board of County Commissioners. AUDITORS shall inform the appropriate level of management of the COUNTY and ensure that the Board of County Commissioners is adequately informed with respect to illegal acts that have been detected or have otherwise come to AUDITORS' attention in the course of the audit, unless the illegal act is clearly inconsequential. If, after determining that the Board of County Commissioners has been adequately informed of an illegal act that has been detected or which has otherwise come to AUDITORS' attention in the course of the audit, AUDITORS conclude that (1) the illegal act has a material effect on the financial statements; (2) senior management has not taken, and the Board of County Commissioners has not caused senior management to take, timely and appropriate remedial actions with respect to the illegal act; and (3) the failure to take appropriate remedial actions is likely to result in a departure from the standard AUDITORS' report or warrant the AUDITORS' resignation from the audit engagement, AUDITORS will directly report its conclusions to the Board of County Commissioners and take such actions as are required by state or federal law to report such matters to funding agencies and appropriate legal authorities. AUDITORS shall also report directly to the COUNTY management and the Board of County Commissioners, as appropriate, matters coming to its attention during the course of the audit that AUDITORS believe are reportable conditions. Reportable conditions are significant deficiencies in the design or operation of internal control that could adversely affect the COUNTY's ability to record, process, summarize, and report financial data consistent with the assertions management in the financial statements.

B. SPECIAL CONSIDERATIONS

1. The COUNTY currently anticipates it may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the AUDITORS' report thereon. The AUDITORS shall be required to perform any related procedures prescribed by professional regulations and, if required by the COUNTY or the COUNTY's financial advisor and/or underwriter, to issue a "consent letter" at no additional charge.
2. The partner in charge of the audit and the audit manager shall be available to the COUNTY, for no additional fee, to attend up to three (3) public meetings for discussion of the audit.
3. Seminole County will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is

anticipated that the AUDITORS will be required to provide special assistance to Seminole County to meet the requirements of that program.

4. Additional services not itemized in this scope of services may be negotiated with the AUDITORS using the hourly rates specified in this Agreement. Any services outside of those contained within this Scope of Services must be approved as an amendment to this contract.
5. Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office, providing that any replacements have equal or better qualifications than those personnel replaced. These personnel may also be changed for other reasons with the express prior written permission of the County. However, in either case, the County retains the right to approve or reject replacements.

C. AUDITING STANDARDS AND REQUIREMENTS TO BE FOLLOWED

The audit is to be conducted in accordance to the following:

- Section 11.45 Florida Statutes (1996) and any amendments thereto;
- Generally Accepted Auditing Standards as set forth by the American Institution of Certified Public Accounts;
- The standards set forth for financial audits in the U. S. General Accounting Office's (GAO) Government Auditing Standards;
- The Single Audit Act and any amendments thereto;
- U.S. Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and the Florida Single Audit Act;
- The Rules of the Auditors General of the State of Florida;
- All other applicable laws, rules, and regulations

D. WORKING PAPERS

In accordance with the requirements of Government Auditing Standards and of the Single Audit Act Amendments of 1996, AUDITORS are required to provide access to working papers and photocopies thereof to a federal agency or the Comptroller General of the United States upon their request for their regulatory oversight purposes. If such a request is made, AUDITORS must inform COUNTY management prior to providing such access. The working papers relating to this audit must be retained by AUDITORS for a minimum of five years from the date of the reports issued, or such longer period as may be required to satisfy legal and administrative requirements.

E. TIME REQUIREMENTS

1. Date Audit May Commence

Interim audit work may be commenced at any date after the execution of the contract.

2. Schedule for the 2006 Fiscal Year Audit

The auditor shall complete each of the following no later than the date indicated.

1. Field Work

- Field work shall commence as early as:

◆ Property Appraiser:	November 1, 2006
◆ Tax Collector:	November 6, 2006
◆ Sheriff's Office:	November 20, 2006
◆ Supervisor of Elections:	November 21, 2006
◆ Board of County Comm.:	December 1, 2006
◆ Clerk of Courts:	January 2, 2007

- The auditor shall complete all fieldwork by March 1, 2007.

2. Draft Reports

The auditor shall have drafts of all audit report(s) and recommendations to the County Manager and each Constitutional Officer by March 9, 2007.

A similar schedule will be developed for audits of future fiscal years.

3. Entrance and Exit Conferences, Draft and Final Reporting

An entrance conference with the Auditor Selection Committee and with all key Finance personnel will be held three (3) weeks after the Board of County Commissioners selection of the Auditors.

The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of the auditor. At this time the Contractor will be give a notification to commence services.

An Exit conference with the County Manager and each Constitutional Officer shall be held on March 9, 2007. The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.

4. Final Report

Each official will complete their review of the draft reports and respond to the management letter comments (as applicable) as expeditiously as possible. It is not expected that this process should exceed one week. During that period the auditor shall be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved and the County's responses are incorporated, the final signed reports shall be delivered the County by March 20, 2007.

**Board of County Commissioners
SEMINOLE COUNTY, FLORIDA**

WORK ORDER

Work Order Number: _____

Master Agreement No.: _____ Dated: _____

Contract Title: _____

Project Title: _____

Consultant: _____

Address: _____

ATTACHMENTS TO THIS WORK ORDER:

- drawings/plans/specifications
- scope of services
- special conditions
-

METHOD OF COMPENSATION:

- fixed fee basis
- time basis-not-to-exceed
- time basis-limitation of funds

TIME FOR COMPLETION: The services to be provided by the CONTRACTOR shall commence upon execution of this Agreement by the parties and shall be completed within "X" (days, months, years) of the effective date of this agreement. Failure to meet the completion date may be grounds for Termination for Default.

Work Order Amount: _____ Dollars (\$_____)

IN WITNESS WHEREOF, the parties hereto have made and executed this Work Order on this _____ day of _____, 20____, for the purposes stated herein.

(THIS SECTION TO BE COMPLETED BY THE COUNTY)

ATTEST:

, Secretary

(CORPORATE SEAL)

By: _____, President

Date: _____

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

WITNESSES:

(Contracts Analyst, print name)

By: _____
Peter W. Maley, Contracts Supervisor

Date: _____

As authorized by Section 330.3, Seminole

WORK ORDER TERMS AND CONDITIONS

- a) Execution of this Work Order by the COUNTY shall serve as authorization for the CONSULTANT to provide, for the stated project, professional services as set out in the Scope of Services attached as Exhibit "A" to the Master Agreement cited on the face of this Work Order and as further delineated in the attachments listed on this Work Order.
- b) Term: This work order shall take effect on the date of its execution by the County and expires upon final delivery, inspection, acceptance and payment unless terminated earlier in accordance with the Termination provisions herein.
- c) The CONSULTANT shall provide said services pursuant to this Work Order, its Attachments, and the cited Master Agreement (as amended, if applicable) which is incorporated herein by reference as if it had been set out in its entirety.
- d) Whenever the Work Order conflicts with the cited Master Agreement, the Master Agreement shall prevail.
- e) METHOD OF COMPENSATION - If the compensation is based on a:
 - (i) FIXED FEE BASIS, then the Work Order Amount becomes the Fixed Fee Amount and the CONSULTANT shall perform all work required by this Work Order for the Fixed Fee Amount. The Fixed Fee is an all-inclusive Firm Fixed Price binding the CONSULTANT to complete the work for the Fixed Fee Amount regardless of the costs of performance. In no event shall the CONSULTANT be paid more than the Fixed Fee Amount.
 - (ii) TIME BASIS WITH A NOT-TO-EXCEED AMOUNT, then the Work Order Amount becomes the Not-to-Exceed Amount and the CONSULTANT shall perform all the work required by this Work Order for a sum not exceeding the Not-to-Exceed Amount. In no event is the CONSULTANT authorized to incur expenses exceeding the not-to-exceed amount without the express written consent of the COUNTY. Such consent will normally be in the form of an amendment to this Work Order. The CONSULTANT's compensation shall be based on the actual work required by this Work Order and the Labor Hour Rates established in the Master Agreement.
 - (iii) TIME BASIS WITH A LIMITATION OF FUNDS AMOUNT, then the Work Order Amount becomes the Limitation of Funds amount and the CONSULTANT is not authorized to exceed the Limitation of Funds amount without prior written approval of the COUNTY. Such approval, if given by the COUNTY, shall indicate a new Limitation of Funds amount. The CONSULTANT shall advise the COUNTY whenever the CONSULTANT has incurred expenses on this Work Order that equals or exceeds eighty percent (80%) of the Limitation of Funds amount. The CONSULTANT's compensation shall be based on the actual work required by this Work Order and the Labor Hour Rates established in the Master Agreement.
- f) Payment to the CONSULTANT shall be made by the COUNTY in strict accordance with the payment terms of the referenced Master Agreement.
- g) It is expressly understood by the CONSULTANT that this Work Order, until executed by the COUNTY, does not authorize the performance of any services by the CONSULTANT and that the COUNTY, prior to its execution of the Work Order, reserves the right to authorize a party other than the CONSULTANT to perform the services called for under this Work Order; if it is determined that to do so is in the best interest of the COUNTY.
- h) The CONSULTANT shall sign the Work Order first and the COUNTY second. This Work Order becomes effective and binding upon execution by the COUNTY and not until then. A copy of this Work Order will be forwarded to the CONSULTANT upon execution by the COUNTY.

III. PRICE PROPOSAL - Auditing Services for Seminole County Government

FIRM: <u>Moore Stephens Lovelace, P.A.</u>
FIRM FLORIDA LICENSE NUMBER: <u>AC# 1180722</u>

The Proposer declares that he has examined the Scope of Services and contractual documents relative thereto; and is satisfied relative to the services to be provided. The Proposer proposes and agrees, if this proposal is accepted to contract with the County in the form of the work in full and complete accordance with the Scope of Services and Contract Documents to the full and entire satisfactions of the County, with a definite understanding that no money will be allowed for extra work except as set forth in the RFP documents.

<u>Fiscal Year</u>	<u>Firm Fixed Audit Fee</u>
2005-2006	\$ <u>225,000</u>
2006-2007	\$ <u>231,000</u>
2007-2008	\$ <u>237,500</u>
2008-2009	\$ <u>243,500</u>
2009-2010	\$ <u>249,750</u>

<u>Classification/Title</u>	<u>Hours</u>	<u>Hourly Rate</u>
<u>Shareholder</u>	<u>200</u>	\$ <u>250</u>
<u>Manager</u>	<u>425</u>	\$ <u>175</u>
<u>Supervisor</u>	<u>200</u>	\$ <u>125</u>
<u>Senior</u>	<u>350</u>	\$ <u>110</u>
<u>Staff</u>	<u>475</u>	\$ <u>75</u>

Estimated Out-of-pocket expenses to be reimbursed: \$ 1,500