

## I. INTRODUCTION

South Walton County Mosquito Control District (SWCMCD) requests proposals from qualified certified public accounting firms to audit its annual financial statements for three (3), one (1) year terms, beginning with the fiscal year ending September 30, 2021. Optional renewals may extend the term an additional three (3), one (1) year terms. The audits are to be performed in accordance with generally accepted auditing standards, including Section 218.39, Florida Statutes (F.S.); Rules of the Florida Department of Financial Services; Rules of the Florida Auditor General, Chapter 10.550 Local Government Entity Audits; AICPA Audit and Accounting Guide, Audits of State and Local Governmental Units; Federal and Florida Single Audit Acts, if applicable; Governmental Auditing Standards issued by the comptroller General of the United States; and Circular A-133, Executive Office of the President, Office of Management and Budget, if applicable.

In a sealed envelope clearly identified as RFP 2022-05, Auditor Selection, please provide five (5) printed copies (one (1) clearly labeled as "original") and one electronic copy (required in pdf) on a USB flash drive of the proposal. Sealed proposals for auditing services must be received by the SWCMCD, 774 North County HWY 393, Santa Rosa Beach, FL 32459, by 3:00 p.m. local time on February 16, 2022. All sealed proposals that are timely received will be publicly opened at SWCMCD on February 17, 2022, after the regular scheduled board meeting. Proposals received after the deadline will not be considered.

SWCMCD is not responsible for the U.S. Mail or private couriers in regard to mail being delivered by a specified time so that a proposal may be considered.

There will be a selection committee meeting on February 17, 2022 after the regular scheduled board meeting at SWCMCD, 774 North County HWY 393, Santa Rosa Beach, FL 32459. The meeting is open to the public.

The solicitation does not commit SWCMCD to award any contracts, to pay any costs incurred in the preparation of a response to this solicitation, or to contract for any services. The SWCMCD retains the right to cancel this solicitation or reject any or all responses.

Written questions regarding this Request for Proposals (RFP 2022-05) are to be addressed to the designated Contact Person:

Darrin Dunwald, Director or  
Cammie Henderson, Office Manager  
South Walton County Mosquito Control District  
774 North County HWY 393, Santa Rosa Beach, FL 32459  
Telephone: (850) 267-2112  
Fax: (850) 276-2712  
Email: [Director@swcmcd.org](mailto:Director@swcmcd.org) or [Administration@swcmcd.org](mailto:Administration@swcmcd.org)

If you have a disability that will require special assistance or accommodation, please contact SWCMCD at (850) 267-2112; Hearing Impaired: Florida Relay 7-1-1; or e-mail [adminasst@swcmcd.org](mailto:adminasst@swcmcd.org). South Walton County Mosquito Control District is an Equal Opportunity Provider and Employer.

## II. BACKGROUND

The mission of the South Walton County Mosquito Control District is to serve the district by suppressing both pestiferous and disease carrying mosquito populations to a tolerable level in the safest, most economical manner, utilizing a variety of methods in such a way as to minimize potential effects on people, wildlife and the environment while maximizing the value to the district's taxpayers.

The SWCMCD participates in the Florida Retirement System for its employees' pension benefits. We offer a voluntary 457b plan to all fulltime employees.

SWCMCD uses Quickbooks Enterprise for its accounting and payroll/HR software. The Accounting Department consists of the Office Manager and one assistant.

For the fiscal year ending September 30, 2021, the SWCMCD has an annual budget of approximately \$4.7 million; plus, a \$7 million new building capital outlay project. The 2021-2022 budget is approximately \$5.8 million. Funding through Florida Department of Agriculture (FDAC) as an independent special district at a current millage rate of 0.2400.

The SWCMCD has had difficulty in the past with providing a final audit by June 30<sup>th</sup> deadline to FDAC. We have made changes to our processes and personnel. We will have a final trial balance ready for audit by mid to late November. Audit field work should take place by January after receipt of the trial balance. The audit should be presented to the SWCMCD Board of Commissioners no later than its June meeting each year. The first year, due to long Auditor Selection process, field work should take place by April and presentation to the SWCMCD Board of Commissioners no later than its June meeting.

## III. SCOPE OF SERVICES REQUIRED

1. An audit and an opinion on the basic financial statements of SWCMCD. The auditor is not required to audit the Management's Discussion and Analysis.
2. The audits are to be performed in accordance with generally accepted auditing standards, including Section 218.39, F.S.; Rules of the Florida Department of Financial Services; Rules of the Florida Auditor General, Chapter 10.550 Local Government Entity Audits; AICPA Audit and Accounting Guide, Audits of State and Local Governmental Units; Federal and Florida Single Audit Acts, if applicable; Governmental Auditing Standards issued by the comptroller General of the United States; and Circular A-133, Executive Office of the President, Office of Management and Budget, if applicable.
3. Following completion of the audit for each fiscal year's financial statements, the auditor shall issue:
  - a. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
  - b. A report on compliance and on internal control over financial reporting.
  - c. Reports on compliance with specific requirements applicable to Federal awards and State financial assistance programs (if applicable).
  - d. The auditor shall communicate in a letter to management any significant deficiencies or material weaknesses found during the audit.

4. The auditor will prepare one electronic copy (required in pdf) and 4 bound copies of the Annual Financial Report and provide it to the SWCMCD as required.
5. The auditor will provide assistance and guidance on implementing changes in governmental accounting standards.
6. The auditors shall be required to make an immediate written report of all irregularities and/or illegal acts of which they become aware to the Director, the SWCMCD's Board of Commissioners, and the SWCMCD's Legal Counsel.

#### IV. PROPOSAL REQUIREMENTS

In a sealed envelope clearly identified as RFP 2022-05, Auditor Selection, please provide five (5) printed copies (one (1) clearly labeled as "original") and one electronic copy (required in pdf) on a USB flash drive of the proposal. Facsimile submissions will not be accepted. If sent via courier service, the proposal must be placed in a sealed envelope properly identified within the courier package. A proposal must be received no later than {insert date and time} at the above referenced address. It is the Proposer's responsibility to assure that its proposal is delivered to the SWCMCD prior to the above deadline. The SWCMCD will not be responsible for any lost or late arriving proposals sent via the U.S. Postal Service or other delivery services. Late submittals will not be opened or considered. All submittals shall remain in effect for a period of ninety (90) days after the submittal deadline. Proposers shall be fully acquainted with the submission requirements required in this Request for Proposal. Failure of the Proposer to become acquainted with the conditions and the scope of services will in no way relieve the Proposer of any obligation with respect to its submittal.

The proposal for audit services must include the following information:

1. Introduction
2. Audit Firm Qualifications
  - a. An affirmative statement that the firm and all assigned key professional staff are properly licensed to practice as a certified public accountant in the State of Florida.
  - b. An affirmative statement that the firm is independent of SWCMCD as defined by generally accepted auditing standards.
  - c. Experience of the firm with independent special districts and other local governments within the last five years.
  - d. Indicate the size of the firm, the size of the firm's governmental audit staff, and the location of the office from which the engagement is to be performed.
  - e. A copy of the report on the firm's most recent peer review, the letter of comments, and a statement as to whether any governmental engagements were included.
  - f. Indicate any disciplinary actions that have been instituted or proposed during the last three calendar years against the firm or any of the firm's professionals assigned to the audit.
  - g. Describe the results of any State or Federal reviews during the past three calendar years of the firm's governmental client audit work.
  - h. Willingness and ability to complete the audit within the time constraints, considering the firm's current and projected workload.
3. Technical Qualifications:

- a. Information describing personnel with training and experience appropriate to the nature of the audit. Include the following information:
    - i. Names and positions of each professional to be assigned to this audit, including number of years of special district audit experience.
    - ii. Estimated involvement in the audit expressed as a percentage of time of each staff member.
    - iii. Resumes of those assigned to this audit reflecting academic training and employment in applicable fields.
    - iv. Copies of professional licenses.
    - v. References, including contact names and phone numbers, for experience on similar audits.
  - b. List of significant engagements performed in the last five years that are similar to the engagement described in the Request for Proposal.
  - c. Information describing how many audits performed by the Proposer were submitted to the State of Florida Auditor General after the statutory deadline, including the name of and contact information for the applicable local government(s).
  - d. List of references, including contact names and phone numbers.
4. Audit Approach Qualifications:
- a. Proposed segmentation of the engagement.
  - b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
  - c. Sample size and extent to which statistical sampling is to be used in the engagement.
  - d. Type and extent of analytical procedures to be used in the engagement.
  - e. Approach to be taken to gain and document an understanding of the internal control structure.
  - f. Approach to be taken in determining laws and regulations that will be subject to audit work.
  - g. Approach to be taken in drawing audit samples for purposes of tests of compliance.
5. Audit Fees:
- a. Total all-inclusive maximum price shall be provided for four (4), one (1) year terms beginning with fiscal year ending September 30, 2021. The fee proposed for each year should be separately stated for each fiscal year.
  - b. A schedule of professional fees and expenses that supports the total all-inclusive maximum price. The schedule should be detailed by rate and hours for each level of staff (partner, specialist, supervisory, and staff).
  - c. Rates for additional professional services.
  - d. Progress payment requests will be made on the basis of hours of work completed during the course of the engagement and mutually agreed and approved by the Director whose approval shall not unnecessarily be withheld.

## V. EVALUATION PROCEDURES

The proposals will be evaluated by the Auditor Selection Committee using the criteria listed below. Firms meeting the mandatory criteria will have their proposals evaluated and scored on technical qualifications, cost of services, and references. Cost will not be the sole factor in selection of an audit firm.

1. Mandatory Elements:
  - a. Cover letter with firm's interest.
  - b. The audit firm must be independent and licensed under Chapter 473, F.S., to practice in Florida.
  - c. The audit firm must submit a copy of its last external quality control review report and has a record of quality audit work.
  - d. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
  - e. The audit firm must adhere to the instructions in this Request for Proposal on preparing and submitting the proposal.
2. Technical Elements: (75 points)
  - a. Local government audit experience.
  - b. Special district audit experience.
  - c. Qualifications of professional personnel to be assigned to the audit.
  - d. Size and organizational structure of the audit firm.
  - e. Demonstrated understanding of the SWCMCD's audit requirements.
  - f. Audit approach.
3. Cost Elements: (10 points)
  - a. Total all-inclusive price.
  - b. Rates for each level of staff and anticipated hours.
4. References: (15 points)

References for each audit firm will be contacted and inquiries made regarding how the audit firms handle the following:

  - a. Client relations.
  - b. Time management/meeting deadlines.
  - c. Unanticipated audit issues.

Please note that proposals will be evaluated on content, not volume. Points will be deducted for not following instructions.

The Auditor Selection Committee will evaluate the proposals submitted and will rank the Proposers based on the above Evaluation Criteria. The committee members will individually award points to the various Proposers based on the aforementioned criteria and after a group discussion among committee members. The various Proposers will be assigned a ranking (ordinal score) in order of total points awarded by the individual committee members. The Proposer with the highest number of points awarded will receive an ordinal score of 1 and the Proposer with the second highest number of points will receive an ordinal score of 2, and so on.

All individual committee members will have their ordinal scores entered into a master spreadsheet along with the total points each Proposer received. The ordinal scores provided by each committee member for the various Proposers will be totaled and the total points each Proposer received will also be totaled, but separately. The Proposer with the lowest ordinal score received based on the cumulative total of the ordinal scores will be recommended as the desired audit firm. If there is a tie in the cumulative ordinal scores between Proposers then the tie will be broken based on which Proposer has the highest cumulative points. These rankings and the Auditor Selection Committee's recommendation of the highest ranked audit firm will be forwarded to the Director.

#### VI. Special Conditions

- A. The SWCMCD reserves the right to terminate the contract for unsatisfactory service, deliberate overcharging, not meeting the terms of the contract or for convenience.
- B. The Proposer's attention is directed to the fact that all applicable Federal and State laws, local ordinances and the rules and regulations of all authorities having jurisdiction over this work shall apply to the Request for Proposal throughout, and they will be deemed to be included in the contract the same as though herein written out in full.
- C. Proposals that are incomplete, conditional, obscure, or do not conform to the requirements contained in this Request for Proposals may be deemed nonresponsive at the sole option of the SWCMCD. The SWCMCD reserves the right to reject all proposals and not grant any award resulting from this Request for Proposals. If awarded, no contract will be formed between the Proposer and the SWCMCD until an agreement is executed by both parties.
- D. Upon submittal of its proposal, the Proposer agrees to be bound by all terms and conditions of the proposal. Neither the SWCMCD nor its representatives will be liable for any expenses incurred in connection with preparation of a response to this Request for Proposals.

#### VII. Insurance

The proposer shall meet the following minimum insurance requirements:

- A. Commercial General Liability: Proposer shall have and maintain throughout the duration of the contract Commercial General Liability (CGL) Insurance with limits of at least \$300,000 each person/each occurrence. If such CGL insurance contains a general aggregate limit, it shall apply separately to this location/project in the amount of at least \$600,000. CGL insurance shall be written on an occurrence form and shall include bodily injury and property damage liability for premises, operations, independent contractors, personal injury, and advertising injury.
- B. Business Automobile Liability: Proposer shall have and maintain throughout the duration of the contract Business Automobile Liability Insurance with limits of at least \$500,000 each person/each accident for bodily injury and property damage liability arising out of any auto (including owned, hired, and non-owned autos).
- C. Workers Compensation: Unless exempt by law, Proposer shall have and maintain throughout the duration of the contract Worker's Compensation Insurance in accordance with State law and Employer's Liability coverage with a limit of at least \$1,000,000 each accident, \$500,000 each employee, and \$500,000 policy limit for disease.

- D. Professional Liability: The Proposer shall purchase and maintain professional liability or malpractice insurance with minimum limits of \$1,000,000 per occurrence. If a claims made form of coverage is provided, the retroactive date of coverage shall be no later than the inception date of claims made coverage, unless the prior policy was extended indefinitely to cover prior acts. Coverage shall be extended beyond the policy year either by a supplemental extended reporting period (ERP) of as great duration as available, and with no less coverage and with reinstated aggregate limits, or by requiring that any new policy provide a retroactive date no later than the inception date of claims made.
- E. Certificates of Insurance: The SWCMCD must be named as an additional insured on the CGL and Business Automobile Liability insurance policies. Proposer must provide valid certificates of insurance to the SWCMCD for all policies. Proposer will be required to provide the SWCMCD, as an additional insured, with thirty (30) days' written notice prior to the cancellation, modification, or non-renewal of the policies.

#### VIII. Miscellaneous

- A. No Lobbying: All respondents are hereby placed on notice that any communication, whether written or oral, with elected officials in respect to this procurement (with the exception of the Contract/Purchasing personnel designated to receive requests for interpretation or corrections or technical questions) is prohibited. These persons shall not be lobbied, either individually or collectively, regarding any request for bids, proposals, qualifications and/or any other solicitation. To do so is grounds for immediate disqualification from the selection process. All respondents must submit the attached No Lobbying Acknowledgement with their submittal stating that they and their subcontractors, sub-Proposers and other agents agree to abide by the no lobbying restrictions in order to be considered for this request. Any respondent that does not submit the required No Lobbying Acknowledgement will be automatically disqualified from further consideration. NOTE: For respondents' convenience, this certification form is attached and made a part of this package as Attachment A.
- B. Collusion, Gratuities, and Kickbacks: It shall be unethical for any respondent to collude with any other respondent or offer, give, or agree to give any elected official, employee, or local government representative (including ranking committee members) a gift, gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation or preparation of any part of the procurement process.
- C. Modifications: The SWCMCD reserves the right to modify, alter or change the scope or other aspects of this solicitation.
- D. Level Playing Field: The contents of this solicitation are intended to provide a level playing field on which firms or individuals may base their responses.
- E. Public Entity Crime Affidavit: As provided in Section 287.133(2)(a), F.S., 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 to 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 a 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 Proposer under a contract

with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, F.S., for Category Two for a period of 36 months from the date of being placed on the convicted vendor list. Any person must notify the SWCMCD within 30 days after a conviction of a public entity crime applicable to that person or to an affiliate of that person.

- F. Conflict of Interest: The award hereunder is subject to the provisions of Chapter 112, F.S. All respondents must disclose with their submission the name of any officer, director, employee, or agent who is also a public officer, employee, or an agent of SWCMCD.
- G. Public Records: Once opened, all proposals will become the property of the SWCMCD and, at the sole discretion of the SWCMCD, may not be returned to Proposer. Any information, reports, or other materials given to, prepared, or submitted in response to this Request for Proposal will be subject to the provisions of the Public Records Act, Chapter 119, F.S. Any Proposer claiming that its proposal contains information that is exempt from Chapter 119, F.S., must clearly segregate and mark that specific information and provide the specific statutory citation for such exemption. Section 119.071(1)(b), F.S., exempts sealed proposals from inspection, examination, and duplication until such time as the SWCMCD issues a notice of intended decision or within thirty (30) days after the proposal opening, whichever comes first. This exemption is not waived by the public opening of the proposals. Any questions regarding the application of Chapter 119, F.S., to this Request for Proposal can be directed to the SWCMCD's public records custodian by telephone at [ ], or by email at [insert email for public records custodian].
- H. Scrutinized Companies: Pursuant to Section 287.135, F.S., a company that, at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract, is on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, shall be ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with an agency or local governmental entity for goods or services of any amount. In addition, a company that, at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract, is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, F.S., or has been engaged in business operations in Cuba or Syria, shall be ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with an agency or local governmental entity for goods or services of one million dollars or more. Proposer may not submit a bid if it is on the aforementioned lists. By submitting a proposal, Proposer must certify that it is not on the aforementioned lists.
- I. Discriminatory Vendor List: Pursuant to Subsection 287.134(2)(a) and (3)(a), F.S., an entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases or real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or Proposer under a contract with any public entity; and may not transact business with any public entity.
- J. Equal Employment Opportunity: The SWCMCD, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252) and the Regulations of The Department of Commerce



(15 CFR, Part 8) issued pursuant to such act, hereby notifies all Proposers that it will affirmatively ensure that in any contract entered into pursuant to this Request for Proposal, minority business enterprises will be afforded full opportunity to submit proposals in response to this Request for Proposal and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.

- K. Participation in E-Verify System/Immigration. In accordance with Section 448.095, F.S., beginning January 1, 2021, every public employer, contractor, and subcontractor shall register with and use the E-Verify System to verify the work authorization status of all newly hired employees. By submitting a proposal, Proposer certifies that it has registered for and will use the E-Verify System. Any contract awarded pursuant to this Request for Proposal shall be terminated by the SWCMCD if the SWCMCD has a good faith belief that the successful Proposer thereof has knowingly violated this requirement. Respondents must comply with all applicable immigration laws in their employment practices.

#### IX. Bid Protests

This procedure applies to resolution of any protest arising from the request for proposal. Notice of the SWCMCD decision concerning the award will be electronically posted on the SWCMCD's website. By submitting a proposal, all Proposers agree to the process set forth in this section.

##### A. Notice of Protest/Formal Written Protest

Any person adversely affected by the Request for Proposal, shall file a notice of protest, in writing, seventy-two (72) hours prior to the date and time on which proposals are to be received and shall file a formal written protest within ten (10) days after filing the notice of protest. Any person adversely affected by SWCMCD's decision concerning the award, or any person adversely affected by SWCMCD's decision to reject all proposals, shall file a formal written protest within seventy-two (72) hours after SWCMCD's electronic posting of the notice of decision on its website. No time will be added to the above time limits for mail service.

##### B. Contents of Formal Written Protest

The formal written protest shall be printed or typewritten, and shall contain:

1. The name and address of the person or firm filing the protest and an explanation of how they are adversely affected;
2. A statement of how and when the competitive solicitation, or notice of SWCMCD decision or intended decision was received;
3. A statement of all disputed issues of material fact, and if there are none, a statement so indicating;
4. A concise statement of the ultimate facts alleged, as well as the rules or statutes which entitle the protestor to relief;
5. A demand for relief; and
6. Any other information material to the protest.

#### C. Filing

All notice of protests and formal written protests shall be filed with SWCMCD Administrative Assistant Monday through Friday, excluding holidays, during normal business hours. Filings may be submitted via hand delivery, US Mail, or other delivery/courier service. Filings will not be accepted via email. A notice of protest or formal written protest is not timely filed unless received by SWCMCD within the prescribed time limit. Failure to file a notice of protest, if required, or a formal written protest within the time prescribed in this section shall constitute a waiver of all claims.

#### D. Stay of Procurement

Upon receipt of a formal written protest which has been timely filed, the Request for Proposal award process shall be stayed until the subject of the protest is resolved by final action by the Board, unless the Director, with the concurrence of the Board, sets forth in writing particular facts and circumstances which require the continuation of the contract solicitation process through award without delay in order to avoid an immediate and serious threat or loss to the public health, safety, property, or welfare. Notice that a contract solicitation has been stayed shall be given by either electronic mail or U.S. mail to all bidders.

#### E. Resolution of Formal Written Protest

The Director or his or her designee shall consider and investigate all written protests in a timely manner. SWCMCD shall provide an opportunity for the protestor to meet with the Director, or his or her designee, to resolve the protest by mutual agreement within seven (7) days, excluding Saturday, Sunday, and holidays, of receipt of a formal written protest. SWCMCD may grant extensions of time to conduct this meeting for good cause shown.

If the subject of a protest is not resolved pursuant to this meeting, the Director shall certify in writing that there was no resolution. The Director will make a recommendation to the Board, and the Board will then make a final decision to either uphold the recommendation, reject the recommendation, and send it back for further action, reject all proposals, or do something other than what the Director has recommended.

ATTACHMENT A

RFP No. 2022-05 NO LOBBYING ACKNOWLEDGEMENT

\_\_\_\_\_ is the authorized representative of

\_\_\_\_\_

(Name of contractor, firm or individual)

vendor to the subject solicitation. The vendor and any of its agents agrees to abide by the no lobbying restrictions in regard to this solicitation.

\_\_\_\_\_

Date

\_\_\_\_\_

Signature