



AGREEMENT FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT SERVICES

THIS AGREEMENT FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT SERVICES ("Agreement") is entered into by and between the **CITY OF OCALA**, a Florida municipal corporation ("City") and **PURVIS, GRAY AND COMPANY, LLP**, a limited liability partnership duly organized and authorized to do business in the state of Florida (EIN: 59-0548468) ("Consultant").

WHEREAS, on August 23, 2023, City issued a Request for Proposals for the provision of annual comprehensive financial report services, RFP No.: FIN/230700 (the "Solicitation"); and

WHEREAS, four (4) firms responded to the Solicitation and the proposal submitted by Purvis, Gray and Company, LLP, was scored the highest by a City evaluation committee; and

WHEREAS, Consultant was chosen as the intended awardee to provide annual comprehensive financial report services (the "Project"); and

WHEREAS, Consultant certifies that Consultant is qualified and possesses the required experience and licensure.

NOW THEREFORE, in consideration of the foregoing recitals, the following mutual covenants and conditions, and other good and valuable consideration, City and Consultant agree as follows:

1. **RECITALS.** City and Consultant hereby represent, warrant, and agree that the Recitals set forth above are true and correct and are incorporated herein by reference.
2. **CONTRACT DOCUMENTS.** The Contract Documents which comprise the entire understanding between City and Consultant shall only include this Agreement and those documents listed in this section as Exhibits to this Agreement. Each of these documents are incorporated herein by reference for all purposes. If there is a conflict between the terms of this Agreement and the Contract Documents, then the terms of this Agreement shall control, amend, and supersede any conflicting terms contained in the remaining Contract Documents.

A. **Exhibits to Agreement:** The Exhibits to this Agreement are as follows:

- Exhibit A: Scope of Work (A-1 through A-4)
- Exhibit B: Consultant Proposal (B-1 through B-18)
- Exhibit C: Price Proposal (C-1)

If there is a conflict between the individual Exhibits regarding the scope of work to be performed, then any identified inconsistency shall be resolved by giving precedence in the following order: (1) Exhibit A, (2) Exhibit B, (3) Exhibit C.

3. **SCOPE OF SERVICES.** Consultant shall provide all materials, labor, supervision, tools, accessories, equipment necessary for Consultant to perform its obligations under this Agreement as set forth in the attached **Exhibit A - Scope of Work**. The Scope of Work and/or pricing under this Agreement may only be adjusted by written amendment executed by both parties.
4. **COMPENSATION.** City shall pay Consultant an amount no greater than **FIFTEEN THOUSAND AND NO/100 DOLLARS (\$15,000)** (the "Contract Sum") over the contract term as full and complete compensation for the timely and satisfactory performance of services in accordance with the pricing and frequency detailed in **Exhibit A – Scope of Work, Exhibit B – Consultant Proposal**, and **Exhibit C – Price Proposal**.



- A. **Escalation.** Requests for price increases must be submitted no less than **NINETY (90) DAYS** prior to the end of the initial or renewal term along with justification and/or supporting documentation. Any approved price increase shall be based on the CPI-U and subject to a maximum negotiated increase of no more than **THREE PERCENT (3%)** annually unless there are mitigating market conditions.
 - B. **Invoice Submission.** All invoices submitted by Consultant shall include the City Contract Number, an assigned Invoice Number, and an Invoice Date. Consultant shall submit the original invoice through the responsible City Project Manager at: **City of Ocala Department of Finance**, Attn: **Peter Brill, 201 SE 3rd Street, Ocala, FL 34471**, E-Mail: pbrill@ocalafl.gov
 - C. **Payment of Invoices by City.** The City Project Manager must review and approve all invoices prior to payment. City Project Manager's approval shall not be unreasonably withheld, conditioned, or delayed. Payments by City shall be made no later than the time periods established in section 218.735, Florida Statutes.
 - D. **Withholding of Payment.** City reserves the right to withhold, in whole or in part, payment for any and all work that: (i) has not been completed by Consultant; (ii) is inadequate or defective and has not been remedied or resolved in a manner satisfactory to the City Project Manager; or (iii) which fails to comply with any term, condition, or other requirement under this Agreement. Any payment withheld shall be released and remitted to Consultant within **THIRTY (30)** calendar days of the Consultant's remedy or resolution of the inadequacy or defect.
 - E. **Excess Funds.** If due to mistake or any other reason Consultant receives payment under this Agreement in excess of what is provided for by the Agreement, Consultant shall promptly notify City upon discovery of the receipt of the overpayment. Any overpayment shall be refunded to City within **THIRTY (30)** days of Consultant's receipt of the overpayment or must also include interest calculated from the date of the overpayment at the interest rate for judgments at the highest rate as allowed by law.
 - F. **Amounts Due to the City.** Consultant must be current and remain current in all obligations due to the City during the performance of services under this Agreement. Payments to Consultant may be offset by any delinquent amounts due to the City or fees and/or charges owed to the City.
 - G. **Tax Exemption.** City is exempt from all federal excise and state sales taxes (State of Florida Consumer's Certification of Exemption 85-8012621655C-9). The City's Employer Identification Number is 59-60000392. Consultant shall not be exempted from paying sales tax to its suppliers for materials to fulfill contractual obligations with the City, nor will Consultant be authorized to use City's Tax Exemption Number for securing materials listed herein.
5. **TERM OF AGREEMENT.** This Agreement shall become effective and commence on **NOVEMBER 10, 2023** and continue in effect for a term of **ONE (1) YEAR**, through and including **NOVEMBER 9, 2023** (the "Term"). This Agreement may be renewed for up to **ONE (1)** additional **ONE (1) YEAR** period by written consent between City and Consultant.
 6. **FORCE MAJEURE.** Neither party shall be liable for delay, damage, or failure in the performance of any obligation under this Agreement if such delay, damage, or failure is due to causes beyond its reasonable control, including without limitation: fire, flood, strikes and labor



disputes, acts of war, acts of nature, terrorism, civil unrest, pandemics, acts or delays in acting of the government of the United States or the several states, judicial orders, decrees or restrictions, or any other like reason which is beyond the control of the respective party ("Force Majeure"). The party affected by any event of force majeure shall use reasonable efforts to remedy, remove, or mitigate such event and the effects thereof with all reasonable dispatch.

- A. The party affected by force majeure shall provide the other party with full particulars thereof including, but not limited to, the nature, details, and expected duration thereof, as soon as it becomes aware.
 - B. When force majeure circumstances arise, the parties shall negotiate in good faith any modifications of the terms of this Agreement that may be necessary or appropriate in order to arrive at an equitable solution. Consultant performance shall be extended for a number of days equal to the duration of the force majeure. Consultant shall be entitled to an extension of time only and, in no event, shall Consultant be entitled to any increased costs, additional compensation, or damages of any type resulting from such force majeure delays.
7. **INSPECTION AND ACCEPTANCE OF THE WORK.** Consultant shall report its progress to the City Project Manager as set forth herein. All services, work, and materials provided by Consultant under this Agreement shall be provided to the satisfaction and approval of the Project Manager.
- A. The Project Manager shall decide all questions regarding the quality, acceptability, and/or fitness of materials furnished, or workmanship performed, the rate of progress of the work, the interpretation of the plans and specifications, and the acceptable fulfillment of the Agreement, in his or her sole discretion, based upon both the requirements set forth by City and the information provided by Consultant in its Bid. The authority vested in the Project Manager pursuant to this paragraph shall be confined to the direction or specification of what is to be performed under this Agreement and shall not extend to the actual execution of the work.
 - B. Neither the Project Manager's review of Consultant's work nor recommendations made by Project Manager pursuant to this Agreement will impose on Project Manager any responsibility to supervise, direct, or control Consultant's work in progress or for the means, methods, techniques, sequences, or procedures of construction or safety precautions or programs incident Consultant's furnishing and performing the work.
8. **TERMINATION AND DEFAULT.** Either party, upon determination that the other party has failed or refused to perform or is otherwise in breach of any obligation or provision under this Agreement or the Contract Document, may give written notice of default to the defaulting party in the manner specified for the giving of notices herein. Termination of this Agreement by either party for any reason shall have no effect upon the rights or duties accruing to the parties prior to termination.
- A. **Termination by City for Cause.** City shall have the right to terminate this Agreement immediately, in whole or in part, upon the failure of Consultant to carry out any obligation, term, or condition of this Agreement. City's election to terminate the Agreement for default shall be communicated by providing Consultant written notice of termination in the manner specified for the giving of notices herein. Any notice of termination given to Consultant by City shall be effective immediately, unless otherwise provided therein, upon the occurrence of any one or more of the following events:



- (1) Consultant fails to timely and properly perform any of the services set forth in the specifications of the Agreement;
 - (2) Consultant provides material that does not meet the specifications of the Agreement;
 - (3) Consultant fails to complete the work required within the time stipulated in the Agreement; or
 - (4) Consultant fails to make progress in the performance of the Agreement and/or gives City reason to believe that Consultant cannot or will not perform to the requirements of the Agreement.
- B. **Consultant's Opportunity to Cure Default.** City may, in its sole discretion, provide Consultant with an opportunity to cure the violations set forth in City's notice of default to Consultant. Consultant shall commence to cure the violations immediately and shall diligently and continuously prosecute such cure to completion within a reasonable time as determined by City. If the violations are not corrected within the time determined to be reasonable by City or to the reasonable satisfaction of City, City may, without further notice, declare Consultant to be in breach of this Agreement and pursue all remedies available at law or equity, to include termination of this Agreement without further notice.
- C. **City's Remedies Upon Consultant Default.** In the event that Consultant fails to cure any default under this Agreement within the time period specified in this section, City may pursue any remedies available at law or equity, including, without limitation, the following:
- (1) City shall be entitled to terminate this Agreement without further notice;
 - (2) City shall be entitled to hire another Consultant to complete the required work in accordance with the needs of City;
 - (3) City shall be entitled to recover from Consultant all damages, costs, and attorney's fees arising from Consultant's default prior to termination; and
 - (4) City shall be entitled to recovery from Consultant any actual excess costs by: (i) deduction from any unpaid balances owed to Consultant; or (ii) any other remedy as provided by law.
- D. **Termination for Non-Funding.** In the event that budgeted funds to finance this Agreement are reduced, terminated, or otherwise become unavailable, City may terminate this Agreement upon written notice to Consultant without penalty or expense to City. City shall be the final authority as to the availability of budgeted funds.
- E. **Termination for Convenience.** City reserves the right to terminate this Agreement in whole or in part at any time for the convenience of City without penalty or recourse. The Project Manager shall provide written notice of the termination. Upon receipt of the notice, Consultant shall immediately discontinue all work as directed in the notice, notify all subcontractors of the effective date of the termination, and minimize all further costs to City including, but not limited to, the placing of any and all orders for materials, facilities, or supplies, in connection with its performance under this Agreement. Consultant shall be entitled to receive compensation solely for: (1) the actual cost of the work completed in conformity with this Agreement; and/or (2) such other costs incurred by Consultant as permitted under this Agreement and approved by City.



- F. **Delivery of Materials Upon Termination.** In the event of termination of this Agreement (or any task work order issued hereunder), for any reason prior to Consultant's satisfactory completion of all services, Consultant agrees to promptly provide to City, at no additional cost or expense, one (1) copy of any and all of the following items which may have been produced or created prior to and including the date of termination to City: data, specifications, calculations, summaries, reports, memoranda, and any other information, instrument, or materials (whether or not completed) that were generated or prepared by Consultant in rendering the Services described herein and not previously furnished to City by Consultant pursuant to this Agreement.
9. **DELAYS AND DAMAGES.** The Consultant agrees to make no claim for extra or additional costs attributable to any delays, inefficiencies, or interference in the performance of this contract occasioned by any act or omission to act by the City except as provided in the Agreement. The Consultant also agrees that any such delay, inefficiency, or interference shall be compensated for solely by an extension of time to complete the performance of the work in accordance with the provision in the standard specification.
10. **PERFORMANCE EVALUATION.** At the end of the contract, City may evaluate Consultant's performance. Any such evaluation will become public record.
11. **NOTICE REGARDING FAILURE TO FULFILL AGREEMENT.** Any Consultant who enters into an Agreement with the City of Ocala and fails to complete the contract term, for any reason, shall be subject to future bidding suspension for a period of **ONE (1)** year and bid debarment for a period of up to **THREE (3)** years for serious contract failures.
12. **CONSULTANT REPRESENTATIONS.** Consultant expressly represents that:
- A. Consultant has read and is fully familiar with all of the terms and conditions of this Agreement, the Contract Documents, and other related data and acknowledges that they are sufficient in scope and detail to indicate and convey understanding of all terms and conditions of the work to be performed by Consultant under this Agreement.
 - B. Consultant has disclosed, in writing, all known conflicts, errors, inconsistencies, discrepancies, or omissions discovered by Consultant in the Contract Documents, and that the City's written resolution of same is acceptable to Consultant.
 - C. Consultant is familiar with all local, state, and Federal laws, regulations, and ordinances which may affect cost, progress, or its performance under this Agreement whatsoever.
 - D. **Public Entity Crimes.** Neither Consultant, its parent corporations, subsidiaries, members, shareholders, partners, officers, directors or executives, nor any of its affiliates, contractors, suppliers, subcontractors, or consultants under this Agreement have been placed on the convicted vendor list following a conviction of a public entity crime. Consultant understands that a "public entity crime" as defined in section 287.133(1)(g), Florida Statutes, is "a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States..." Consultant further understands that any person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime: (1) may not submit a bid, proposal, or reply on a contract: (a) to provide any goods or services to a public entity; (b) for the construction or repair of a public building or public work; or (c) for leases of real property to a public entity; (2) may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a



contract with any public entity; and (3) may not transact business with any public entity in excess of the threshold amount provided in section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

13. **CONSULTANT RESPONSIBILITIES.** Except as otherwise specifically provided for in this Agreement, the following provisions are the responsibility of the Consultant:
 - A. Consultant shall competently and efficiently supervise, inspect, and direct all work to be performed under this Agreement, devoting such attention thereto and applying such skills and expertise as may be necessary to perform the work in accordance with the Contract Documents.
 - B. Consultant shall be solely responsible for the means, methods, techniques, sequences, or procedures and safety precautions or programs incident thereto.
 - C. Consultant shall be responsible to see that the finished work complies accurately with the contract and the intent thereof.
 - D. Consultant shall comply with all local, state, and Federal laws, regulations, and ordinances which may affect cost, progress, or its performance under this Agreement, and be responsible for all costs associated with same.
 - E. Consultant shall continue its performance under this Agreement during the pendency of any dispute or disagreement arising out of or relating to this Agreement, except as Consultant and City may otherwise agree in writing.
14. **NO EXCLUSIVITY.** It is expressly understood and agreed by the parties that this is not an exclusive agreement. Nothing in this Agreement shall be construed as creating any exclusive arrangement with Consultant or as prohibit City from either acquiring similar, equal, or like goods and/or services or from executing additional contracts with other entities or sources.
15. **RESPONSIBILITIES OF CITY.** City or its Representative shall issue all communications to Consultant. City has the authority to request changes in the work in accordance with the terms of this Agreement and with the terms in **Exhibit A**. City has the authority to stop work or to suspend any work.
16. **COMMERCIAL AUTO LIABILITY INSURANCE.** Consultant shall procure, maintain, and keep in full force, effect, and good standing for the life of this Agreement a policy of commercial auto liability insurance with a minimum combined single limit of One Million Dollars (\$1,000,000) per occurrence for bodily injury and property damage arising out of Consultant's operations and covering all owned, hired, scheduled, and non-owned automobiles utilized in said operations. If Consultant does not own vehicles, Consultant shall maintain coverage for hired and non-owned automobile liability, which may be satisfied by way of endorsement to Consultant's Commercial General Liability policy or separate Commercial Automobile Liability policy.
17. **GENERAL LIABILITY INSURANCE.** Consultant shall procure and maintain, for the life of this Agreement, commercial general liability insurance with minimum coverage limits not less than:
 - A. One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate limit for bodily injury, property damage, and personal and advertising injury; and
 - B. One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate limit for products and completed operations.
 - C. Policy must include coverage for contractual liability and independent contractors.



D. The City, a Florida municipal corporation, and its officials, employees, and volunteers are to be covered as additional insureds with a CG 20 26 04 13 Additional Insured – Designated Person or Organization Endorsement or similar endorsement providing equal or broader Additional Insured Coverage with respect to liabilities arising out of activities performed by or on behalf of Consultant. This coverage shall contain no special limitation on the scope of protection to be afforded to the City, its officials, employees, and volunteers.

18. **WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY.** Consultant shall procure, maintain, and keep in full force, effect, and good standing for the life of this Agreement adequate workers' compensation and employer's liability insurance covering all of its employees in at least such amounts as required by Chapter 440, Florida Statutes, and all other state and federal workers' compensation laws, including the U.S. Longshore Harbor Workers' Act and the Jones Act, if applicable. Consultant shall similarly require any and all of its subcontractors to afford such coverage for all of its employees as required by applicable law. Consultant shall waive and shall ensure that Consultant's insurance carrier waives, all subrogation rights against the City of Ocala and its officers, employees, and volunteers for all losses or damages. Consultant's policy shall be endorsed with WC 00 03 13 Waiver of our Right to Recover from Others or its equivalent. **Exceptions and exemptions to this Section may be allowed at the discretion of the City's Risk Manager on a case-by-case basis in accordance with Florida Statutes and shall be evidenced by a separate waiver.**

19. **PROFESSIONAL LIABILITY AND/OR ERRORS AND OMISSIONS INSURANCE COVERAGE.** Consultant shall procure, maintain, and keep in full force, effect, and good standing - until the third anniversary of the expiration of this Agreement or the third anniversary of acceptance of work by City - professional liability or errors and omissions insurance coverage for wrongful acts in an amount not less than One Million Dollars (\$1,000,000) per claim and Two Million Dollars (\$2,000,000) aggregate, exclusive of defense costs. It is recognized that this type of insurance is only available on a claims-made basis and additional insured endorsements are not available.

20. **MISCELLANEOUS INSURANCE PROVISIONS.**

- A. Consultant's insurance coverage shall be primary insurance for all applicable policies. The limits of coverage under each policy maintained by Consultant shall not be interpreted as limiting Consultant's liability or obligations under this Agreement. City does not in any way represent that these types or amounts of insurance are sufficient or adequate enough to protect Consultant's interests or liabilities or to protect Consultant from claims that may arise out of or result from the negligent acts, errors, or omissions of Consultant, any of its agents or subcontractors, or for anyone whose negligent act(s) Consultant may be liable.
- B. No insurance shall be provided by the City for Consultant under this Agreement and Consultant shall be fully and solely responsible for any costs or expenses incurred as a result of a coverage deductible, co-insurance penalty, or self-insured retention to include any loss not covered because of the operation of such deductible, co-insurance penalty, self-insured retention, or coverage exclusion or limitation.
- C. Certificates of Insurance. No work shall be commenced by Consultant under this Agreement until the required Certificate of Insurance and endorsements have been provided nor shall Consultant allow any subcontractor to commence work until all similarly required certificates and endorsements of the subcontractor have also been provided. Work shall



not continue after expiration (or cancellation) of the Certificate of Insurance and work shall not resume until a new Certificate of Insurance has been provided. **Consultant shall provide evidence of insurance in the form of a valid Certificate of Insurance (binders are unacceptable) prior to the start of work contemplated under this Agreement to: City of Ocala. Attention: Procurement & Contracting Department, Address: 110 SE Watula Avenue, Third Floor, Ocala Florida 34471, E-Mail: vendors@ocalafl.gov.** Consultant's Certificate of Insurance and required endorsements shall be issued by an agency authorized to do business in the State of Florida with an A.M. Best Rating of A or better. The Certificate of Insurance shall indicate whether coverage is being provided under a claims-made or occurrence form. If any coverage is provided on a claims-made form, the Certificate of Insurance must show a retroactive date, which shall be the effective date of the initial contract or prior.

- D. City as Additional Insured. The City of Ocala shall be named as an Additional Insured and Certificate Holder on all liability policies identified in this Section with the exception of Workers' Compensation and Professional Liability policies.
 - E. Notice of Cancellation of Insurance. Consultant's Certificate of Insurance shall provide **THIRTY (30) DAY** notice of cancellation, **TEN (10) DAY** notice if cancellation is for non-payment of premium. In the event that Consultant's insurer is unable to accommodate the cancellation notice requirement, it shall be the responsibility of Consultant to provide the proper notice. Such notification shall be in writing by registered mail, return receipt requested, and addressed to the certificate holder. Additional copies may be sent to the City of Ocala at vendors@ocalafl.gov.
 - F. Failure to Maintain Coverage. The insurance policies and coverages set forth above are required and providing proof of and maintaining insurance of the types and with such terms and limits set forth above is a material obligation of Consultant. Consultant's failure to obtain or maintain in full force and effect any insurance coverage required under this Agreement shall constitute material breach of this Agreement.
 - G. Severability of Interests. Consultant shall arrange for its liability insurance to include, or be endorsed to include, a severability of interests/cross-liability provision so that the "City of Ocala" (where named as an additional insured) will be treated as if a separate policy were in existence, but without increasing the policy limits.
21. **SAFETY/ENVIRONMENTAL.** Consultant shall be responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the Work. Consultant shall make an effort to detect hazardous conditions and shall take prompt action where necessary to avoid accident, injury or property damage. EPA, DEP, OSHA and all other applicable safety laws and ordinances shall be followed as well as American National Standards Institute Safety Standards. Consultant shall take all necessary precautions for the safety of, and shall provide the necessary protection to prevent damage, injury, or loss to:
- A. All employees on the work and other persons that may be affected thereby;
 - B. All work, materials and equipment to be incorporated therein, whether in storage on or off the site; and
 - C. Other property at the site or adjacent thereto, including trees, shrubs, lawns, walks, pavements, roadways, structures, and utilities not designated for removal, relocation, or replacement in the course of construction.



All, injury, or loss to any property caused, directly or indirectly, in whole or in part, by Consultant, any subcontractor, or anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable, shall be remedied by Consultant. Consultant's duties and responsibilities for the safety and protection of the work shall continue until such time as the work is completed and accepted by City.

22. **NON-DISCRIMINATORY EMPLOYMENT PRACTICES.** During the performance of the contract, the Consultant shall not discriminate against any employee or applicant for employment because of race, color, religion, ancestry, national origin, sex, pregnancy, age, disability, sexual orientation, gender identity, marital or domestic partner status, familial status, or veteran status and shall take affirmative action to ensure that an employee or applicant is afforded equal employment opportunities without discrimination. Such action shall be taken with reference to, but not limited to: recruitment, employment, termination, rates of pay or other forms of compensation and selection for training or retraining, including apprenticeship and on-the-job training.
23. **SUBCONTRACTORS.** Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by City or its representatives to any subcontractor of Consultant or any other persons or organizations having a direct contract with Consultant, nor shall it create any obligation on the part of City or its representatives to pay or seek payment of any monies to any subcontractor of Consultant or any other persons or organizations having a direct contract with Consultant, except as may otherwise be required by law. City shall not be responsible for the acts or omissions of any Consultant, subcontractor, or of any of their agents or employees. nor shall it create any obligation on the part of City or its representatives to pay or to seek the payment of any monies to any subcontractor or other person or organization, except as may otherwise be required by law.
24. **EMERGENCIES.** In an emergency affecting the welfare and safety of life or property, Consultant, without special instruction or authorization from the City Project Manager, is hereby permitted, authorized and directed to act at its own discretion to prevent threatened loss or injury. Except in the case of an emergency requiring immediate remedial work, any work performed after regular working hours, on Saturdays, Sundays or legal holidays, shall be performed without additional expense to the City unless such work has been specifically requested and approved by the City Project Manager. Consultant shall be required to provide to the City Project Manager with the names, addresses and telephone numbers of those representatives who can be contacted at any time in case of emergency. Consultant's emergency representatives must be fully authorized and equipped to correct unsafe or excessively inconvenient conditions on short notice by City or public inspectors.
25. **INDEPENDENT CONTRACTOR STATUS.** Consultant acknowledges and agrees that under this Agreement, Consultant and any agent or employee of Consultant shall be deemed at all times to be an independent contractor and shall be wholly responsible for the manner in which it performs the services and work required under this Agreement. Neither Consultant nor its agents or employees shall represent or hold themselves out to be employees of City at any time. Neither Consultant nor its agents or employees shall have employee status with City. Nothing in this Agreement shall constitute or be construed to create any intent on the part of either party to create an agency relationship, partnership, employer-employee relationship, joint venture relationship, or any other relationship which would allow City to exercise control



or discretion over the manner or methods employed by Consultant in its performance of its obligations under this Agreement.

26. **ACCESS TO FACILITIES.** City shall provide Consultant with access to all City facilities as is reasonably necessary for Consultant to perform its obligations under this Agreement.
27. **ASSIGNMENT.** Neither party may assign its rights or obligations under this Agreement to any third party without the prior express approval of the other party, which shall not be unreasonably withheld.
28. **RIGHT OF CITY TO TAKE OVER CONTRACT.** Should the work to be performed by Consultant under this Agreement be abandoned, or should Consultant become insolvent, or if Consultant shall assign or sublet the work to be performed hereunder without the written consent of City, the City Project Manager shall have the power and right to hire and acquire additional men and equipment, supply additional material, and perform such work as deemed necessary for the completion of this Agreement. Under these circumstances, all expenses and costs actually incurred by City to accomplish such completion shall be credited to City along with amounts attributable to any other elements of damage and certified by the Project Manager. The City Project Manager's certification as to the amount of such liability shall be final and conclusive.
29. **PUBLIC RECORDS.** Consultant shall comply with all applicable provisions of the Florida Public Records Act, Chapter 119, Florida Statutes. Specifically, Consultant shall:
 - A. Keep and maintain public records required by the public agency to perform the service.
 - B. Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
 - C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if Consultant does not transfer the records to the public agency.
 - D. Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of Consultant or keep and maintain public records required by the public agency to perform the service. If Consultant transfers all public records to the public agency upon completion of the contract, Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Consultant keeps and maintains public records upon completion of the contract, Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: CITY OF OCALA, OFFICE OF THE CITY CLERK; 352-629-8266; E-mail: clerk@ocalafl.org; City Hall, 110 SE Watula Avenue, Ocala, FL 34471.



30. **AUDIT.** Consultant shall comply and cooperate immediately with any inspections, reviews, investigations, or audits relating to this Agreement as deemed necessary by the Florida Office of the Inspector General, the City's Internal or External auditors or by any other Florida official with proper authority.
31. **PUBLICITY.** Consultant shall not use City's name, logo, seal or other likeness in any press release, marketing materials, or other public announcement without City's prior written approval.
32. **E-VERIFY.** In accordance with Executive Order 11-116, Consultant shall utilize the U.S. Agency of Homeland Security's E-Verify system, <https://e-verify.uscis.gov/emp>, to verify the employment eligibility of all employees hired during the term of this Agreement. Consultant shall also require all subcontractors performing work under this Agreement to utilize the E-Verify system for any employees they may hire during the term of this Agreement.
33. **CONFLICT OF INTEREST.** Consultant is required to have disclosed, with the submission of their bid, the name of any officer, director, or agent who may be employed by the City. Consultant shall further disclose the name of any City employee who owns, directly or indirectly, any interest in Consultant's business or any affiliated business entity. Any additional conflicts of interest that may occur during the contract term must be disclosed to the City of Ocala Procurement Department.
34. **WAIVER.** The failure or delay of any party at any time to require performance by another party of any provision of this Agreement, even if known, shall not affect the right of such party to require performance of that provision or to exercise any right, power or remedy hereunder. Any waiver by any party of any breach of any provision of this Agreement should not be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right, power or remedy under this Agreement. No notice to or demand on any party in any circumstance shall, of itself, entitle such party to any other or further notice or demand in similar or other circumstances.
35. **SEVERABILITY OF ILLEGAL PROVISIONS.** Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under the applicable law. Should any portion of this Agreement be declared invalid for any reason, such declaration shall have no effect upon the remaining portions of this Agreement.
36. **INDEMNITY.** Consultant shall indemnify and hold harmless City and its elected officials, employees and volunteers against and from all damages, claims, losses, costs, and expenses, including reasonable attorneys' fees, which City or its elected officials, employees or volunteers may sustain, or which may be asserted against City or its elected officials, employees or volunteers, arising out of the activities contemplated by this Agreement including, without limitation, harm or personal injury to third persons during the term of this Agreement to the extent attributable to the actions of Consultant, its agents, and employees.
37. **NO WAIVER OF SOVEREIGN IMMUNITY.** Nothing herein is intended to waive sovereign immunity by the City to which sovereign immunity may be applicable, or of any rights or limits of liability existing under Florida Statute § 768.28. This term shall survive the termination of all performance or obligations under this Agreement and shall be fully binding until any proceeding brought under this Agreement is barred by any applicable statute of limitations.
38. **NOTICES.** All notices, certifications or communications required by this Agreement shall be given in writing and shall be deemed delivered when personally served, or when received if by facsimile transmission with a confirming copy mailed by registered or certified mail, postage



prepaid, return receipt requested. Notices can be concurrently delivered by e-mail. All notices shall be addressed to the respective parties as follows:

If to Consultant:

Purvis, Gray and Company, LLP
 Attention: Timothy M. Westgate
 2647 SE 17th Street
 Ocala, FL, 34471
 Phone: 352-732-3872
 E-mail: twestgate@purvisgray.com

If to City of Ocala:

Daphne M. Robinson, Contracting Officer
 City of Ocala
 110 SE Watula Avenue, 3rd Floor
 Ocala, Florida 34471
 Phone: 352-629-8343
 E-mail: notices@ocalafl.gov

Copy to:

William E. Sexton, Esq., City Attorney
 City of Ocala
 110 SE Watula Avenue, 3rd Floor
 Ocala, Florida 34471
 Phone: 352-401-3972
 E-mail: cityattorney@ocalafl.gov

39. **ATTORNEYS' FEES.** If any civil action, arbitration or other legal proceeding is brought for the enforcement of this Agreement, or because of an alleged dispute, breach, default or misrepresentation in connection with any provision of this Agreement, the successful or prevailing party shall be entitled to recover reasonable attorneys' fees, sales and use taxes, court costs and all expenses reasonably incurred even if not taxable as court costs (including, without limitation, all such fees, taxes, costs and expenses incident to arbitration, appellate, bankruptcy and post-judgment proceedings), incurred in that civil action, arbitration or legal proceeding, in addition to any other relief to which such party or parties may be entitled. Attorneys' fees shall include, without limitation, paralegal fees, investigative fees, administrative costs, sales and use taxes and all other charges reasonably billed by the attorney to the prevailing party.

40. **JURY WAIVER.** IN ANY CIVIL ACTION, COUNTERCLAIM, OR PROCEEDING, WHETHER AT LAW OR IN EQUITY, WHICH ARISES OUT OF, CONCERNS, OR RELATES TO THIS AGREEMENT, ANY AND ALL TRANSACTIONS CONTEMPLATED HEREUNDER, THE PERFORMANCE HEREOF, OR THE RELATIONSHIP CREATED HEREBY, WHETHER SOUNDING IN CONTRACT, TORT, STRICT LIABILITY, OR OTHERWISE, TRIAL SHALL BE TO A COURT OF COMPETENT JURISDICTION AND NOT TO A JURY. EACH PARTY HEREBY IRREVOCABLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY. NEITHER PARTY HAS MADE OR RELIED UPON ANY ORAL REPRESENTATIONS TO OR BY ANY OTHER PARTY REGARDING THE



ENFORCEABILITY OF THIS PROVISION. EACH PARTY HAS READ AND UNDERSTANDS THE EFFECT OF THIS JURY WAIVER PROVISION.

41. **GOVERNING LAW.** This Agreement is and shall be deemed to be a contract entered and made pursuant to the laws of the State of Florida and shall in all respects be governed, construed, applied and enforced in accordance with the laws of the State of Florida.
42. **JURISDICTION AND VENUE.** The parties acknowledge that a majority of the negotiations, anticipated performance and execution of this Agreement occurred or shall occur in Marion County, Florida. Any civil action or legal proceeding arising out of or relating to this Agreement shall be brought only in the courts of record of the State of Florida in Marion County or the United States District Court, Middle District of Florida, Ocala Division. Each party consents to the exclusive jurisdiction of such court in any such civil action or legal proceeding and waives any objection to the laying of venue of any such civil action or legal proceeding in such court and/or the right to bring an action or proceeding in any other court. Service of any court paper may be effected on such party by mail, as provided in this Agreement, or in such other manner as may be provided under applicable laws, rules of procedures or local rules.
43. **REFERENCE TO PARTIES.** Each reference herein to the parties shall be deemed to include their successors, assigns, heirs, administrators, and legal representatives, all whom shall be bound by the provisions hereof.
44. **MUTUALITY OF NEGOTIATION.** Consultant and City acknowledge that this Agreement is a result of negotiations between Consultant and City, and the Agreement shall not be construed in favor of, or against, either party because of that party having been more involved in the drafting of the Agreement.
45. **SECTION HEADINGS.** The section headings herein are included for convenience only and shall not be deemed to be a part of this Agreement.
46. **RIGHTS OF THIRD PARTIES.** Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or because of this Agreement on any persons other than the parties hereto and their respective legal representatives, successors and permitted assigns. Nothing in this Agreement is intended to relieve or discharge the obligation or liability of any third persons to any party to this Agreement, nor shall any provision give any third persons any right of subrogation or action over or against any party to this Agreement.
47. **AMENDMENT.** No amendment to this Agreement shall be effective except those agreed to in writing and signed by both parties to this Agreement.
48. **COUNTERPARTS.** This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument.
49. **ELECTRONIC SIGNATURE(S).** Consultant, if and by offering an electronic signature in any form whatsoever, will accept and agree to be bound by said electronic signature to all terms and conditions of this Agreement. Further, a duplicate or copy of the Agreement that contains a duplicated or non-original signature will be treated the same as an original, signed copy of this original Agreement for all purposes.
50. **ENTIRE AGREEMENT.** This Agreement, including exhibits, (if any) constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof. There are no other representations, warranties, promises, agreements or understandings, oral, written or implied, among the Parties, except to the extent reference is made thereto in this Agreement. No course of prior dealings between the parties and no usage of trade shall be relevant or



admissible to supplement, explain, or vary any of the terms of this Agreement. No representations, understandings, or agreements have been made or relied upon in the making of this Agreement other than those specifically set forth herein.

51. **LEGAL AUTHORITY.** Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement on

ATTEST:

CITY OF OCALA

DocuSigned by:
Angel B. Jacobs
8DB3574C28E54A5...

Angel B. Jacobs
City Clerk

DocuSigned by:
Janice Mitchell
55195B4355BAE1...

Janice Mitchell
Chief Financial Officer

Approved as to form and legality:

PURVIS, GRAY AND COMPANY, LLP

DocuSigned by:
William E. Sexton
807DCEC4E8E5476...

William E. Sexton, Esq.
City Attorney

DocuSigned by:
Timothy M. Westgate
0CC05A10EFF439...

By: Timothy M. Westgate

(Printed Name)

Title: Partner

(Title)

Exhibit A – SCOPE OF WORK**CONTRACT# FIN/230700****PROJECT OVERVIEW**

Contractor shall prepare the City-wide Comprehensive Annual Financial Reports for an initial one (1) year period beginning with the fiscal year ending September 30, 2023, and one (1) optional one (1) year period.

Prior years' audit reports can be found by visiting the City's website:

<https://www.ocalafl.gov/government/city-departments-a-h/finance/cafr-documents>

Description of City Structure:**1. Form of Government.**

The City provides the following services to its residents:

- a. Police and Fire Protection
- b. Construction and maintenance of streets, bridges, and sidewalks
- c. Growth Management, Economic Development, and Code Enforcement
- d. Parks, Recreation, and Culture Affairs
- e. Community Redevelopment Areas
- f. Water, Sewer, Reclaimed Water Services, Stormwater
- g. Solid Waste Services
- h. Municipal Golf Course
- i. Electric Power
- j. Fiber Network
- k. Airport
- l. Mass Transit
- m. State Housing Incentives Program

2. Fiscal Year Definition.

The City's fiscal year commences on October 1st and ends on September 30th.

Fund Structure

<u>FUND TYPE</u>	<u>NUMBER OF</u>	<u>BUDGET-FY 2023</u>
General Fund	1	\$152,109,884
Enterprise Funds	7	\$337,488,318
Special Revenue Funds	5	\$48,040,142
Debt Service Funds	3	\$6,636,043
Internal Service Funds	3	\$37,235,654
Fiduciary Funds	3	\$386,823,522

Exhibit A – SCOPE OF WORK**CONTRACT# FIN/230700**

NOTE: Fiduciary funds and/or component units to be audited may be added throughout the term of the awarded agreement.

3. Component Units.

The Community Redevelopment Agency (CRA) is an incremental tax district created by City Ordinance pursuant to Florida Statutes Section 163.356. The City Council serves as the CRA Board. The City Council approves the budget and expenditures. The City performs the accounting functions for the CRA. The CRA is a blended component of the City classified as a major fund.

4. Pension Plans.

The City of Ocala maintains a defined benefit retirement system which is a combined plan for Police Officers and Firefighters. The Police/Fire plan is administered by a separate Board of Trustees.

The City is responsible for funding liabilities based upon actuarial valuations. General employees hired after 10/01/2013 participate in a defined contribution plan.

5. Basis of Accounting.

- a. All Governmental funds are accounted for using the modified accrual basis of accounting.
- b. All Proprietary and Pension Trust funds are accounted for using the accrual basis of accounting.

6. Computer System.

The City financial application software is the Munis platform provided by Tyler Technologies.

SCOPE OF SERVICES MINIMUM REQUIREMENTS

Consultant will be required to do the following:

1. Prepare the financial statements, including Management Discussion and & Analysis (MD&A), footnotes, and the financial section of the statistical section (first five tables).
2. Assist with audit questions that directly impact the ACFR.
3. Develop a list of required information for the preparation of the ACFR.
4. Ensure the ACFR is prepared in compliance with Generally Accepted Accounting Principles (GAAP) for state and local governments and conforms to applicable Government Accounting Standard Board (GASB) pronouncements.
5. Ensure that all requirements for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting are met.
6. Assist the City by providing ACFR implementation and/or support services as needed.
7. Advise and/or assist the City with the implementation of new GASBs.
8. Work with City staff to adhere to the established audit schedule.

Exhibit A – SCOPE OF WORK**CONTRACT# FIN/230700****Contractor's General Work Plan**

1. The Consultant will work with the City and the City's external auditors to determine the timing of the initial upload of the general ledger and to agree on a timeline for deliverables for each fiscal year. This initial task will also include a discussion with designated City staff to identify assistance needed with new GASB standards and their application.
2. Actual preparation of the ACFR begins with City staff forwarding the fiscal year-end trial balance in PDF or Excel format. When applicable, new accounts will need to be mapped to the correct account line for both fund level and entity wide statements. City staff will assist with mapping.
3. Footnote preparation is done with city assistance as needed. Mapping and updating within the footnotes, statistical section and MD&A will be done by the Consultant. Once these sections are completed, the Consultant will begin a technical review of the entire document for completeness and alignment with the GFOA Certificate program requirements.
4. The City will also review the ACFR with the City's external auditors. Any review comments and suggestions will be discussed with designated City staff and applicable changes made.
5. Preliminary completion of the ACFR shall be completed no later than February 15, 2024 for external auditor review.
6. Final completion of the ACFR - shall be completed no later than March 15, 2024

DELIVERY TIMELINE

<u>Month</u>	<u>Task</u>
July or August	Review of financial reporting preparation software to determine initial timeline for preliminary general ledger upload.
September	Discussion with City staff and City's auditors to develop timeline for deliverables and any needed technical assistance for new GASB standards.
September-March	Provide needed technical assistance regarding new accounting standards.
October	Prepare a list of items needed for year-end ACFR
October	Assign mapping of new accounts
December	Review of fund level statements for any unmapped accounts or format issues that need to be addressed.
December-January	Map data in footnotes. Review and communicate any noted errors or needed corrections to designated City staff. Review revised schedules as deemed necessary.
January	Update entity wide conversion workbook; provide workbook to City staff; determine journal entries that should roll into the next fiscal year and input amounts to create entity wide statements.
January	Update mapping of data in statistical section tables within the financial reporting preparation software schedules 1 through 5.
January	Map data in MD&A and provide a complete copy for review. City staff will communicate any needed changes.

Exhibit A – SCOPE OF WORK**CONTRACT# FIN/230700**

January-February	Perform a technical review of the ACFR for compliance with the requirements of the GFOA Certificate program. Make changes as necessary.
January-February	Along with the assistance of designated City staff, address any prior year review comments.

CITY OF OCALA RESPONSIBILITIES

The City of Ocala will furnish the following services/data to the Consultant for the performance of services:

1. Provide access to drawings, specifications, schedules, reports, and other information prepared by and/or for the City of Ocala by others which are available to the City of Ocala and which the City of Ocala considers pertinent to the Consultant's responsibilities.
2. Access to City buildings and facilities to perform the work.
3. Provide office facilities for the Consultant as needed.

CONSULTANT RESPONSIBILITIES

1. The Consultant shall complete all work performed under this contract in accordance with policies and procedures of the City of Ocala and all applicable State and Federal laws, policies, procedures, and guidelines.
2. The Consultant shall obtain and pay for any and licenses, and additional equipment, required to fulfill this contract.
3. Data collected by the Consultant shall be in a format compatible with, or easily converted to City's databases. A sequential naming convention should be applied to the files and documentation provided to the City.
4. The Consultant shall ensure that all documents prepared under this contract have been prepared on a Windows-based operating system computer using the most current version of Microsoft Office, which includes: Word, Excel, Power Point, Access or any other software as specified and approved by City staff.

PRICING AND AWARD

1. The City will pay the Consultant only for the actual units that the Consultant provides.
2. Hourly cost must include all indirect and direct cost to provide these services as described in the scope of work.
3. Additional Consulting Services: In addition to the financial services as outlined herein, the City may request that the successful Consultant to provide additional consulting services outside the performance of the accounting services.

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

CITY OF OCALA

RFP # FIN/230700

Annual Comprehensive Financial Report (ACFR) Services

CONTACTS

Timothy M. Westgate, CPA,
Audit Partner

(352) 732 3872

twestgate@purvisgray.com

Matthew B. Ganoe, CPA
Audit Director

(352) 732 3872

mganoe@purvisgray.com

Purvis, Gray and Company, LLP
Certified Public Accountants

2347 S.E. 17th Street
Ocala, Florida 34471

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland

purvisgray.com

TABLE OF CONTENTS

PURVIS GRAY

Cover Letter	1-2
---------------------------	------------

Minimum Requirements

A—Proposer Information

License to Practice in the State of Florida	3
Good Standing Documentation	3
AICPA and FICPA Memberships	3
Name of Business	4
Contact Information	4
Federal Identification Number	4

Qualifications and Experience; Staffing Plan; and References

B—Qualifications and Experience

1—Qualifications, Resumes, and Experience of Team:	
Certificate of Achievement for Excellence in Financial Reporting	5
Governmental Experience	5-6
Team Members	7
Resumes - Qualifications of Firm Personnel	7-12

C—Staff Planning

1—Projected Workload	13
2—Authorization to Represent the Firm	13
3—Contact Information	13

D—References	13
---------------------------	-----------

Approach and Methodology; Project Schedule

E—Approach and Methodology

Understanding the Scope of Services	14
---	----

F—Project Schedule

1—Achieve the Scope of Work	14-15
2—Approach to Required Services	15

Price Proposal

Total All-Inclusive Maximum Annual Fee	16
---	-----------

PURVIS GRAY

City of Ocala, Florida
Selection Committee
Ocala, Florida

Introduction

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to your Selection Committee, and would take great pride in being selected to assist the City with the preparation of the City's *Annual Comprehensive Financial Reports* (ACFR). We have read **Exhibit A – Scope of Work** in its entirety and understand the services to be performed, and we give you our express commitment to meet or exceed the performance specifications as stated in your request for proposal.

To efficiently assist the City with an integrated and streamlined Audit and ACFR write-up process, Purvis Gray is proposing jointly with Milestone Professional Services, Inc. (MPS) as a subcontractor on the engagement. Donna Collins, CPA, President will serve as the liaison for the ACFR write-up process before and during the audit process. MPS was established sixteen years ago as a governmental consulting firm and provides a wide array of accounting services and financial reporting assistance to governmental agencies. Areas of expertise include audit preparation and year-end closing assistance, internal control development and review, ACFR preparation/technical review, Annual Financial Report (AFR) preparation/technical review, budget preparation, and grant compliance. **In addition, MPS has extensive experience working with The Reporting Solution (TRS), including all aspects of implementation of the software.**

Purvis Gray Business Structure and Philosophy

Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 125 professionals and support staff in our Ocala, Gainesville, Tallahassee, Sarasota, Orlando, Lakeland, and Tampa offices. Our multiple office locations throughout the state are the result of organic growth, which we attribute to our pursuit of technical excellence and superior client service. We have been in business 77 years, having audited and advised Florida local governments and utilities almost since our inception in 1946.

Our People

The best part of Purvis Gray is our people. The individuals comprising your team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. You will not have to train our team, as we do not randomly rotate staff, and **our partners, directors, and managers participate extensively during fieldwork, which is a hallmark of our service that sets us apart from other firms.**

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

City of Ocala, Florida
Selection Committee
Ocala, Florida

Governmental Audit and Financial Statements Write-Up Experience

We have considerable experience serving local governmental entities throughout the state of Florida. We are currently providing auditing services to twenty-seven Florida municipalities. We also currently audit five Florida counties, nine Florida school boards, and many other governmental special districts and non-profit organizations. Our audit team serve year-round as full-time auditors, bringing an extensive level of specialization in Governmental accounting and financial reporting experience to our clients. As an integrated service to our clients, we provide full write-up services to fifteen municipalities, three counties, five school boards, and numerous other special districts and other entities. Milestone provides services to over fifteen municipalities, six counties, and several other agencies and school boards. The team of Purvis Gray and Milestone provides a level of experience, skillset, and customer service that will provide the best level of service to the City. Purvis Gray and Milestone have worked together for many years serving as the outsourced auditors and outsourced financial statement write-up and technical specialist on multiple mutual clients.

Certificate of Achievement

Receiving the Certificate of Achievement for Excellence in Financial Reporting is a highly recognized award. **The Partner assigned to your engagement serves as members of the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Excellence in Financial Reporting Program.** As such, he reviews ACFRs on behalf of GFOA all through the year, learning new techniques and presentation to make the City's ACFR the best it can be.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Timothy M. Westgate, CPA
Audit Partner and Authorized Representative

TMW/asb

MINIMUM REQUIREMENTS

PURVIS GRAY

A—Proposer Information

License to Practice in the State of Florida

Purvis Gray is properly licensed and registered for public practice as certified public accountants in the State of Florida, **and all assigned professional staff are properly licensed and registered to practice as certified public accountants in the State of Florida.** A copy of our firm's license to practice in Florida is shown below:



Good Standing Documentation

We have attached a copy of our *Licensee Details* from the DBPR online services. In addition, below is a direct link to the DBPR website that documents our good standing to conduct audits per FBOA.

LICENSEE DETAILS 1:40:04 PM 1/4/2023

Licensee Information	
Name:	PURVIS, GRAY AND COMPANY (Primary Name)
Main Address:	PO BOX 141270 GAINESVILLE Florida 32614
County:	ALACHUA
License Mailing:	222 NE 1ST STREET GAINESVILLE FL 32601
County:	ALACHUA

License Information	
License Type:	FIRM
Rank:	CPA Firms
License Number:	AD0041478
Status:	Current
Licensure Date:	07/31/1978
Expires:	12/31/2023

Special Qualifications	Qualification Effective
Partnership	

Alternate Names

<https://www.myfloridalicense.com/LicenseDetail.asp?SID=&id=AE82EA422810ADB901FD96E256B029C2>

AICPA and FICPA Memberships

Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (**AICPA – Reference #1783188**). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (**FICPA – Member #02004618**).

MINIMUM REQUIREMENTS

PURVIS GRAY

Name of Business

The legal name of our firm is Purvis, Gray and Company, LLP. We are organized as a Florida Limited Liability Partnership authorized to do business in the State of Florida.

Purvis Gray was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm has been in business for 77 years and has been auditing local governments for substantially all of that time.

Contact Information

Mr. Timothy M. Westgate, CPA, Partner
Purvis, Gray and Company, LLP
2347 SE 17th Street
Ocala, Florida 34471
352.732.3872
twestgate@purvisgray.com
www.purvisgray.com

Mr. Matthew B. Gano, CPA, Director
Purvis, Gray and Company, LLP
2347 SE 17th Street
Ocala, Florida 34471
352.732.3872
mganoe@purvisgray.com
www.purvisgray.com

Ms. Donna Collins, President
Milestone Professional Services, Inc.
1970 East Osceola Parkway, Suite 350
Kissimmee, Florida 34743
352.408.4949
Donna@milestonePS.com
www.milestoneps.com

Federal Identification Number

59-0548468

QUALIFICATIONS AND EXPERIENCE; STAFFING PLAN; AND REFERENCES

PURVIS GRAY

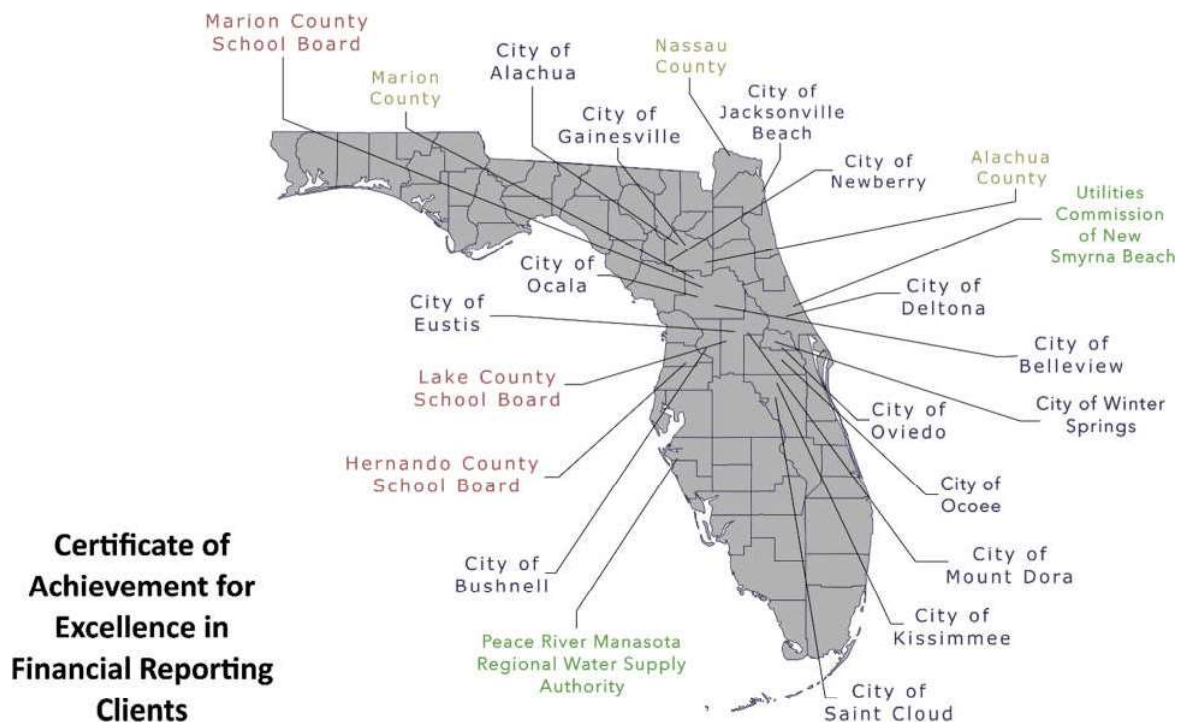
B—Qualifications and Experience

1—Qualifications, Resumes, and Experience of the Team:

Certificate of Achievement for Excellence in Financial Reporting

Mr. Westgate, a member of your engagement team serves on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, he reviews Annual Comprehensive Financial Statements on behalf of the GFOA throughout the year, learning new presentation and reporting techniques to help our clients obtain and maintain this award.

Members of the team assigned to the City are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to the following local governments to help these governments receive the Certificate of Achievement for Excellence in Financial Reporting:



Governmental Experience

Audits we currently perform for governmental-type clients are listed on the next page. These audits were conducted in accordance with *Government Auditing Standards*, with Federal and State Single Audits performed, when applicable. We have identified each entity, the principal local office of performance, and dates of service. **(ACFR)** indicates inclusion of an Annual Comprehensive Financial Report in the engagement.

QUALIFICATIONS AND EXPERIENCE; STAFFING PLAN; AND REFERENCES

PURVIS GRAY

Municipalities

- ▶ City of Alachua—(Gainesville)—2009 to Present—**(ACFR)**
- ▶ City of Atlantic Beach—(Gainesville)—2004 to Present
- ▶ City of Bartow—(Sarasota)—2008 to Present
- ▶ City of Belleview—(Ocala)—2007 to Present—**(ACFR)**
- ▶ Town of Bronson—(Gainesville)—2006 to Present
- ▶ City of Bushnell—(Ocala)—1995 to Present—**(ACFR)**
- ▶ City of Cedar Key—(Gainesville)—1987 to Present
- ▶ City of Center Hill—(Ocala)—2021 to Present
- ▶ City of Crestview—(Tallahassee)—2021 to Present
- ▶ City of Dade City—(Gainesville)—2014 to Present
- ▶ City of Deltona—(Ocala)—1995 to Present—**(ACFR)**
- ▶ City of Eustis—(Ocala)—1998 to Present—**(ACFR)**
- ▶ City of Fort Meade—(Sarasota)—1996 to Present
- ▶ City of Frostproof—(Sarasota)—2020 to Present
- ▶ City of Gainesville—(Gainesville)—2018 to Present—**(ACFR)**
- ▶ City of Jacksonville Beach—(Tallahassee)—1996 to Present—**(ACFR)**
- ▶ City of Kissimmee—(Ocala)—2016 to Present—**(ACFR)**
- ▶ City of Live Oak—(Tallahassee)—2012 to Present
- ▶ City of Newberry—(Gainesville)—2013 to Present—**(ACFR)**
- ▶ City of Neptune Beach—(Gainesville)—2013 to Present
- ▶ City of Ocala—(Ocala)—2000 to Present—**(ACFR)**
- ▶ City of Ocoee—(Ocala)—2021 to Present—**(ACFR)**
- ▶ Town of Orange Park—(Gainesville)—2014 to Present
- ▶ City of Oviedo—(Ocala)—2019 to Present—**(ACFR)**
- ▶ City of St. Cloud—(Ocala)—2012 to Present—**(ACFR)**
- ▶ City of Williston—(Ocala)—2010 to Present
- ▶ City of Winter Springs—(Gainesville)—2021 to Present—**(ACFR)**

Counties

- ▶ Alachua County—(Gainesville/Sarasota)—2018 to Present—**(ACFR)**
- ▶ DeSoto County—(Sarasota)—2001 to Present
- ▶ Gadsden County—(Tallahassee)—2010 to Present
- ▶ Marion County—(Ocala)—2001 to Present—**(ACFR)**
- ▶ Nassau County—(Gainesville/Tallahassee)—2005 to Present—**(ACFR)**

School Boards

- ▶ Alachua County District School Board—(Gainesville)—2008 to Present
- ▶ Charlotte County District School Board—(Sarasota)—2014 to Present
- ▶ Citrus County District School Board—(Ocala)—2014 to Present
- ▶ Clay County School Board—(Ocala)—2011 to Present
- ▶ Hernando County School Board—(Ocala)—2011 to Present—**(ACFR)**
- ▶ Lake County District School Board—(Ocala)—2005 to Present—**(ACFR)**
- ▶ Leon County School Board—(Tallahassee)—2018 to Present
- ▶ Levy County District School Board—(Gainesville)—2018 to Present
- ▶ Marion County School Board—(Ocala)—2000 to Present—**(ACFR)**
- ▶ The Villages Charter School, Inc.—(Ocala)—2005 to Present

QUALIFICATIONS AND EXPERIENCE; STAFFING PLAN; AND REFERENCES

PURVIS GRAY

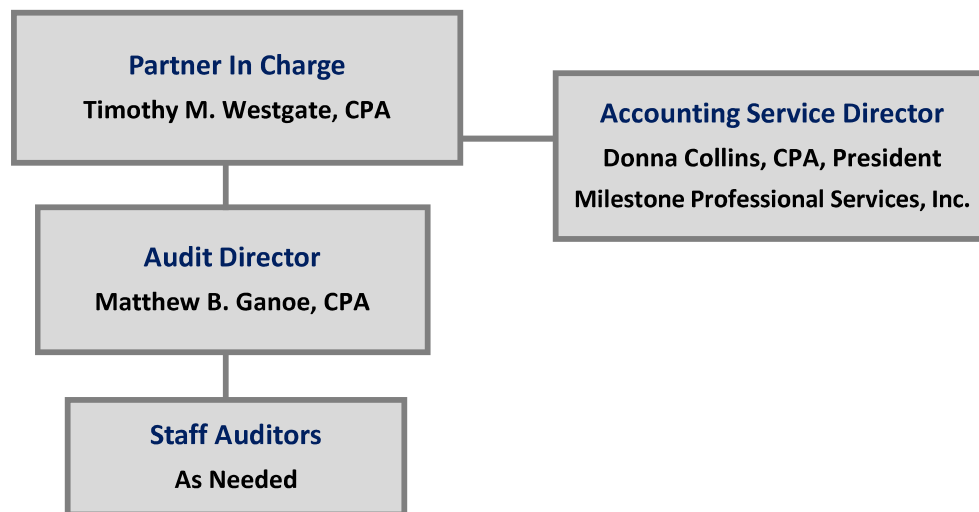
Team Members

The firm that will be the most qualified to serve the City will be the one that can demonstrate its qualifications through past experience, education, and quality control considerations. Our firm's approach to staffing engagements is to choose partners, directors, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the engagement efficiently. ***The individuals assigned to this engagement possess the necessary technical skills and experience to ensure that the City receives the highest level of service.*** All personnel assigned to your engagement have met or exceeded the "Yellow Book" CPE requirements, as required by the *Rules of the Auditor General*. We expect the entire team to return to the City on an annual basis.

Timothy M. Westgate, CPA will be the Partner in Charge of the City's engagement. He has over twenty-four years of experience in accounting and auditing for cities, counties, utilities, non-profit organizations, and commercial enterprises. He will be assisted by Matthew B. Ganoe, CPA as the Director on the engagement.

In addition, Donna Collins, CPA, President of MPS, will serve as the Accounting Service Director. Ms. Collins will be a key team participant in streamlining the ACFR preparation process to allow the ACFR to be completed timely. Her experience and knowledge of TRS (formerly CAFR Online) software has been a major factor in working with many government entities.

The partner and director will be available to attend meetings and respond to specific inquiries and calls on an immediate basis. Following is a diagram of your engagement team:



Resumes - Qualifications of Firm Personnel

Beginning on the next page, the engagement team's resumes provide more specific information for each individual, especially their participation in local government audits, and memberships in professional organizations. Your entire team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office; *Government Auditing Standards*.



TIMOTHY M. WESTGATE, CPA

Audit Partner
Chair of Quality Control Team
Member of Concurring Review Team

PURVIS
GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
twestgate@purvisgray.com

PROFILE

Education

University of South Florida
2002, Master of Accountancy
Saint Leo University
2000, BA, Business Administration,
Summa Cum Laude

Professional Credentials

CPA License - AC36053
Member AICPA, FICPA, and FGFOA
GFOA SRC Reviewer - GFOA Special
Committee for Certification of
Achievement for Excellence in Financial
Reporting

Recognition

State of Florida Top 10 Score
May 2003, CPA Exam

Civic Involvement

Past President - Blessed Trinity Catholic
Church Parish Council, Ocala, Florida
Middle School Youth Ministry Director
Member of the Knights of Columbus

Years in Accounting: 24

Years with Firm: 20

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Introduction to the GFOA's ACFR Award Program, FSFOA
Governmental Audit Update for Financial Managers, FGFOA
Fall Institute/FACC Conference
Grant Budgeting, Marion County Grant Writers' Network
Fraud and Internal Control in a School District, FSFOA
Accounting and Auditing Update, FSFOA
GASB Update, FGFOA and FASBO
ASC 606: Revenue Recognition

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Deltona, Florida—(ACFR)*
City of Leesburg, Florida—(ACFR)*
City of Mt. Dora, Florida—(ACFR)*
City of Ocala, Florida—(ACFR)*
City of St. Cloud, Florida—(ACFR)*
City of Ocoee, Florida—(ACFR)*

Counties

Citrus County Hospital Board
Desoto County, Florida*
Marion County EMS Alliance
Marion County, Florida—(ACFR)*
Marion County Hospital District
Marion County Law Library*

School Board Experience

Alachua County District School Board
and Internal Accounts*
Charlotte County District School Board*
Clay County District School Board and
Internal Accounts*
Clayton County Board of Education (GA)
Hernando County District School Board—(ACFR)
Lake County District School Board
and Internal Accounts—(ACFR)*
Leon County School Board
and Internal Accounts*
Marion County District School Board
and Internal Accounts—(ACFR)*

Utility Experience

City of Deltona, Florida (W, S)
City of Leesburg, Florida (E, W, S, G)
City of Mt. Dora, Florida (E, W, S)
City of Ocala, Florida (E, W, S)
City of St. Cloud, Florida (E, W, S)
DeSoto County, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E, W, S, G)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Suwannee Valley Electric Cooperative (E)
Talquin Electric Cooperative, Inc. (E)

Health Care Experience

Citrus County Hospital Board
Citrus Memorial Health System
Hospice of Marion County, Inc.
Kids Central, Inc.
LifeStream Behavioral Center, Inc.
Marion County EMS Alliance
Marion County Hospital District
Munroe Regional Health System, Inc.
Partnership for Strong Families, Inc.
The Centers, Inc.

Timothy M. Westgate, CPA

Audit Partner

Chair of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

Annunciation Catholic School

Arnette House, Inc.*

Catholic Foundation for the Diocese of St. Augustine

Citrus Memorial Health System

Cornerstone School, Inc.

Corpus Christi Parish

Diocese of St. Augustine

Education Foundation of Marion County, Inc.

Epiphany Parish

Grace School of Ocala, Florida, Inc.

Holy Faith Parish

Holy Family Parish

Holy Spirit Parish & School

Hospice of Marion County, Inc.

Immaculate Conception Parish

Kids Central, Inc.*

LifeStream Behavioral Center, Inc.

Marion County Hospital District

Meridian Behavioral Healthcare, Inc.

Morning Star School

Munroe Regional Health System, Inc.

Our Lady Le Leche Mission and Shrine

Our Lady of Consolation

Our Lady of Good Counsel

Our Lady Star of the Sea Parish and School

Palmer Academy & Preschool

Partnership for Strong Families, Inc.*

Queen of Peace Parish and School

Rafiki Foundation

San Juan de la Cruz Mission

San Sebastian Parish

St. Augustine Parish

St. Edward Parish

St. Elizabeth Parish & School

St. Francis High School

St. Joseph Academy

St. Joseph Parish and School

St. John Parish

St. Luke Parish

St. Madeline Parish

St. Mary's Parish

St. Monica Parish

St. Patrick's Parish

St. Paul's Parish and School

The Centers, Inc.*

The Foundation for The Centers, Inc.

The Refuge, Inc.

St. Peter's Mission

St. Philip Neri Mission

St. William Parish

Village View Church and School

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**



MATTHEW B. GANOE, CPA

Audit Director

**PURVIS
GRAY**

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
mganoe@purvisgray.com

PROFILE

Education

Saint Leo University
2014, MBA, Accounting Concentration
2009, BS, Accounting

Professional Credentials

CPA License - AC49575
Member of AICPA and FICPA

Years in Accounting: 13

Years with Firm: 8

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Understanding Your Cost of Power Adjustments, FECA
GASB Updates, FGFOA
GASB 87, FGFOA
GASB 96, FGFOA & FSFOA
Introduction to the GFOA's ACFR Award Program, FSFOA

EXPERIENCE SERVING CLIENTS

Governmental Experience

City of Belleview, Florida—(ACFR)
City of Bushnell, Florida—(ACFR)*
City of Deltona, Florida—(ACFR)
City of Eustis, Florida—(ACFR)
City of Green Cove, Florida*
City of Kissimmee, Florida*
City of Ocala, Florida—(ACFR)*
City of Ocoee, Florida—(ACFR)*
City of Oviedo, Florida—(ACFR)*
City of St. Cloud, Florida—(ACFR)*
City of Williston, Florida*
Marion County, Florida—(ACFR)*
Nassau County, Florida—(ACFR)*
Village Community Development Districts, Florida

School Board Experience

Citrus County District School Board Internal Accounts
Clay County District School Board*
Clayton District School Board*
Hernando County School Board—(ACFR)
Lake County District School Board—(ACFR)*
Marion County District School Board—(ACFR)*
Villages Charter Schools

Non-Profit Experience

Arnette House, Inc.
Childhood Development Services, Inc.*
College of Central Florida Foundation
Florida Agriculture Center and Horse Park Authority*
Florida Thoroughbred Breeders Association
Florida Thoroughbred Breeders and Stallion Awards Program
Foundation for Seminole State College of Florida
Hands of Mercy Everywhere, Inc.
Lake-Sumter State College Foundation
LifeStream Behavior Center*
Marion County Public Education Foundation
Marion Senior Services, Inc.*
Partnership for Strong Families, Inc.

Matthew B. Ganoe, CPA
Audit Director

EXPERIENCE SERVING CLIENTS

Utility Experience

City of Belleview, Florida (W, S)
City of Eustis, Florida (W, S)
City of Ocala, Florida (E, W, S)
City of Ocoee, Florida (W, S)
City of Oviedo, Florida (W, S)
City of St. Cloud, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E)
Kissimmee Utility Authority (E)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Talquin Electric Cooperative (E, W, S)
Utility Commission of New Syrma Beach (E, W, S)

Employee Benefit Plan Experience

Childhood Development Services, Inc. 403(b)
Clay Electric Cooperative
Marion Senior Services, Inc.
Munroe Regional Medical Center 401(k)
Munroe Regional Medical Center Pension Plan
Partnership for Strong Families, Inc.
Telecom Service Bureau
The Centers, Inc. 401(k)
The Holding Company of the Villages, Inc.
Villages Charter Schools

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

DONNA COLLINS, CPA

President, Milestone Professional Services, Inc.

CONTACT INFORMATION

1970 East Osceola Parkway, Suite 350
 Kissimmee, Florida 34743
 352.408.4949
www.milestonePS.com

EXPERIENCE SERVING CLIENTS

Donna has over 33 years of experience in the public sector serving governmental clients. This includes prior audit experience with both national and regional accounting firms. Donna also served four years as the Accounting Director for a Central Florida County. Her background encompasses compliance monitoring and reporting, financial reporting, and budget preparation assistance. Donna has also worked as a technical reviewer for Annual Comprehensive Financial Reports and participated as a speaker for the FICPA and FGFOA as well as coordinating internal firm presentations and training. She is a member of the GFOA, FGFOA, AICPA, and FICPA, and served as the past Chair for the FICPA State and Local Government Committee and past Chair of the FICPA State and Local Government Annual Conference Committee. **She has extensive experience working with The Reporting Solution (formerly CAFR Online) software.** Donna is a license Certified Public Accountant. A copy of her license and continuing education for the past two years is available upon request.

Governmental Experience

City of Altamonte Springs, Florida
 Town of Belleair, Florida
 City of Belleview, Florida
 City of Cape Canaveral, Florida
 City of Casselberry, Florida
 City of Cocoa, Florida
 DeSoto County, Florida
 City of Eustis, Florida
 City of Gulfport, Florida
 Hernando County, Florida
 Town of Howey-in-the Hills, Florida
 City of Indian Rocks Beach, Florida
 City of Kissimmee, Florida
 Lake County, Florida
 City of Leesburg, Florida
 Marion County, Florida
 Osceola County, Florida
 Seminole County, Florida
 City of Temple Terrace, Florida
 City of Winter Garden, Florida

QUALIFICATIONS AND EXPERIENCE; STAFFING PLAN; AND REFERENCES

PURVIS GRAY

C—Staffing Plan

1—Projected Workload

The firm's philosophy is based on the fundamental concept that our reason for existence is to be of service to our clients. We accomplish this by being sensitive to the needs of our clients and providing a high level of quality through the development of educated and trained professionals. As an audit department, we schedule our jobs well in advance and do not overload our personnel. A rushed or delayed engagement does not benefit anyone. We have extensive experience in managing write-ups and audits, and we work closely with our clients to determine mutually acceptable dates for fieldwork and delivery.

2—Authorization to Represent the Firm

Timothy M. Westgate, CPA, partner is authorized to represent the firm, both in writing and any oral presentations.

3—Contact Information

Timothy M. Westgate, CPA, Partner
Purvis, Gray and Company, LLP
2347 SE 17th Street
Ocala, Florida 34471
352.732.3872
twestgate@purvisgray.com

D—References

MARION COUNTY, FLORIDA

Mrs. Jennifer Cole, Finance Director
PO Box 1030
Ocala, Florida 34478

(352) 671-5520
jenniferc@marioncountyclerk.org

Date—September 30, 2001 to Present

Engagement Partner—Timothy M. Westgate, CPA

Scope of Work—Audit of all Board of County Commissioners operations, including Community Redevelopment Agency, Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. **In addition, Purvis Gray, with assistance from Milestone Professional Services, Inc., performs the complete ACFR write-up.** Participates in the GFOA Certificate Program.

CITY OF ST. CLOUD, FLORIDA

Jeffrey Cooper, Finance Director
1300 9th Street
St. Cloud, Florida 34769

(407) 957-7311
jeffrey.cooper@stcloud.org

Date—September 30, 1979 to 2008; and 2012 to Present

Engagement Partner—Timothy M. Westgate, CPA

Scope of Work—Audit of all operations, including Community Redevelopment Agencies, and Single Audit of federal grant programs. In addition, Purvis Gray performs the complete ACFR write-up. Participates in the GFOA Certificate Program.

APPROACH AND METHODOLOGY; PROJECT SCHEDULE

PURVIS GRAY

E—Approach and Methodology

Understanding the Scope of Services

We have received your request for proposal, **Exhibit A – Scope of Work**, for the preparation of the City-wide Annual Comprehensive Financial Reports. **We have read your request for proposal in its entirety, and we understand the work to be performed.** Purvis Gray meets all your requirements as stated within your request for proposal.

In addition, we understand that this will be for a period of one (1) year beginning with the fiscal year ending September 30, 2023, and one (1) optional one (1) year period. We understand the services to be performed and the delivery timeline, and give you our express commitment to meet or exceed the performance specifications as stated in **Exhibit A – Scope of Work**.

F—Project Schedule

1—Achieve the Scope of Work

Purvis Gray has the capability and experience to assist the City with the GFOA’s Certificate of Achievement for Excellence in Financial Reporting. In addition, Purvis Gray is experienced in the preparation of financial reports for local governments, including an expert typing and production department to ensure delivery of a professional product to the City. We will begin with the following:

- ▶ Initial tasks for this engagement would include discussions with the City’s Finance Director to determine the timing of the initial upload of the general ledger for 2023 to TRS.
- ▶ We will prepare the ACFR using the GFOA Certificate Reviewer’s Checklist.
- ▶ We will assist the City throughout the engagement to help them ensure that the City remains current with any new accounting and reporting standards issued by the Governmental Accounting Standards Board.
- ▶ As required by auditing standards, the financial statements always remain the responsibility of the City’s management. As such, the City finance staff will also review the ACFR. Any review comments and suggestions will be discussed with finance personnel and applicable changes made.

Below is the proposed schedule for the preparation of the City’s Annual Comprehensive Financial Report.

	April	May	June	July	August	September	October	November	December	January	February	March
Meeting with City Staff to Develop Timeline												
Preparation of ACFR Begins												
Drafts for Footnote, MDA, and Statistical Section												
Technical Review of ACFR												
Preliminary Completion of ACFR											February 15, 2024	
Final Completion of the ACFR												March 15, 2024

APPROACH AND METHODOLOGY; PROJECT SCHEDULE

PURVIS GRAY

It is our custom to work closely with key management personnel during each phase. Because we routinely use partners, directors, and managers in the field, we can identify issues early and bring them to management's attention immediately.

We do not like surprises, and we know our clients do not like them either. That is why we hold regular progress meetings with our clients in order to discuss and resolve issues or accounting matters as quickly as possible.

2—Approach to Required Services

Our work plan will be implemented in coordination with your staff, and will be modified where the ACFR preparation objective can be achieved in a manner that is least intrusive to your operations. Upon being engaged to assist with the ACFR preparation, we would immediately complete our formal due diligence/client acceptance procedures, execute an engagement letter, and schedule planning meetings with City management.

We recognize that the conduct of the annual financial reporting process can represent a disruption of your staff's day-to-day activities. Therefore, effective management of the ACFR preparation and audit process will be especially important. The integration of the preparation of the ACFR and the audit services will provide the best streamlined process to aid the City in their ability to timely meet financial reporting filing deadlines. We understand that your staff have significant non-audit day-to-day responsibilities and will work to ensure that the ACFR preparation is conducted efficiently for all parties involved. Communication is key and we will work to coordinate our onsite activities with advanced notice to your staff and, when possible, work around their schedules of availability.

Technology tools, such as our *Suralink portal and The Reporting Solution, which ensures secure file sharing and document request coordination, facilitate timely completion of a high-quality financial statement preparation assistance and audit, either on site or remotely.* Regardless of our location, Purvis Gray has the technical ability to complete the ACFR preparation and audit remotely (or partially remote) without any limitations. This has allowed us the flexibility to offer fully remote or hybrid (remote and on-site) services to our clients without a loss of audit quality or efficiency, while maintaining appropriate safeguards over the security of our client's data.

PRICE PROPOSAL

PURVIS GRAY

Detailed Price Proposal

The below fee includes travel costs and out-of-pocket expenses. This is an hourly fee arrangement and based on both our past experience with the City and our experience with similar engagements, this proposal should be sufficient for the performance of services with the anticipation that unforeseen circumstances outside the scope of the engagement will not arise. Should those circumstances arise, we will discuss it with you and come to an arrangement before we incur the additional costs.

Price increase for contract renewal will be subject to negotiation as outlined in the Request for Proposal and Scope of Work.

Proposed Fee for the Year Ending September 30, 2023

Hourly Fee for ACFR Preparation Services	\$120/Hour
100 Hours @ \$120/Hour Base Fee	\$ <u>12,000</u>
Hourly Fee for Additional Consulting Services	\$150/Hour

PRICE PROPOSAL

PURVIS GRAY

Detailed Price Proposal

The below fee includes travel costs and out-of-pocket expenses. This is an hourly fee arrangement and based on both our past experience with the City and our experience with similar engagements, this proposal should be sufficient for the performance of services with the anticipation that unforeseen circumstances outside the scope of the engagement will not arise. Should those circumstances arise, we will discuss it with you and come to an arrangement before we incur the additional costs.

Price increase for contract renewal will be subject to negotiation as outlined in the Request for Proposal and Scope of Work.

Proposed Fee for the Year Ending September 30, 2023

Hourly Fee for ACFR Preparation Services	\$120/Hour
100 Hours @ \$120/Hour Base Fee	\$ <u>12,000</u>
Hourly Fee for Additional Consulting Services	\$150/Hour



November 9, 2023

ENGAGEMENT LETTER

Honorable Mayor and City Council and
Peter Lee, City Manager
c/o Janice Mitchell, Chief Financial Officer and
Emory Roberts, Director of Finance and Customer Service
City of Ocala
110 S.E. Watula Avenue
Ocala, Florida 34471

We are pleased to confirm our understanding of the services we are to provide to the City of Ocala, Florida (the City) for the year ended September 30, 2023, and one optional one-year renewal.

Other Services

In addition to the services outlined in our required communication letter dated August 15, 2023, we will also assist in preparing the financial statements, including the management's discussion and analysis, related notes and the financial section of the statistical section (first 5 tables) of the City in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management agrees to assume all management responsibilities for the financial statements and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements of the City, and related notes and that you have reviewed and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel as mentioned in the proposal. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

Honorable Mayor and City Council and
Peter Lee, City Manager
c/o Janice Mitchell, Chief Financial Officer and
Emory Roberts, Director of Finance and Customer Service
City of Ocala
Ocala, Florida

-2-

November 9, 2023

The fee to assist in the preparation of the financial statements will be \$12,000 for the Annual Comprehensive Financial Report.

Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audits. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional cost. This agreement may also be extended beyond the two optional years by mutual agreement.

The City Council or management may request that we perform additional services not addressed in this letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We may also issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP

A handwritten signature in blue ink, appearing to read "Timothy M. Westgate", with a stylized flourish at the end.

Timothy M. Westgate, CPA
Audit Partner

TMW/rve

-3-

RESPONSE:

Management Signature:

DocuSigned by:
Emory Roberts

Title: Director of Finance and Customer Service

Date: 12/5/2023

Governance Signature:

DocuSigned by:
Janice Mitchell

Title: CFO

Date: 11/30/2023

Certificate Of Completion

Envelope Id: CC1EB037A61D4707B369005B12FD25BC

Status: Completed

Subject: SIGNATURE: FIN/230700

Source Envelope:

Document Pages: 40

Signatures: 6

Certificate Pages: 5

Initials: 0

AutoNav: Enabled

Envelope Stamping: Enabled

Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Envelope Originator:

Jamil Ramirez

110 SE Watula Avenue

City Hall, Third Floor

Ocala, FL 34471

jramirez@ocalafl.org

IP Address: 216.255.240.104

Record Tracking

Status: Original

11/29/2023 4:35:16 PM

Holder: Jamil Ramirez

jramirez@ocalafl.org

Location: DocuSign

Security Appliance Status: Connected

Pool: StateLocal

Storage Appliance Status: Connected

Pool: City of Ocala - Procurement & Contracting

Location: DocuSign

Signer Events

William E. Sexton

wsexton@ocalafl.org

City Attorney

City of Ocala

Security Level: Email, Account Authentication
(None)**Signature**

DocuSigned by:



B07DCFC4E86E429...

Signature Adoption: Pre-selected Style

Using IP Address: 216.255.240.104

Timestamp

Sent: 11/29/2023 4:44:18 PM

Viewed: 11/30/2023 9:26:47 AM

Signed: 11/30/2023 9:46:20 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Janice Mitchell

jmittell@ocalafl.org

CFO

Security Level: Email, Account Authentication
(None)

DocuSigned by:



55198B43858A4E1...

Signature Adoption: Pre-selected Style

Using IP Address: 216.255.240.104

Sent: 11/30/2023 9:46:21 AM

Viewed: 11/30/2023 9:55:42 AM

Signed: 11/30/2023 9:56:25 AM

Electronic Record and Signature Disclosure:

Accepted: 11/30/2023 9:55:42 AM

ID: 7cbcaceb-fafb-4b1d-b341-8fdd0e2f02e9

Emory Roberts

eroberts@ocalafl.gov

Director of Finance and Customer Service

Security Level: Email, Account Authentication
(None)

DocuSigned by:



F86E2451E2624F5...

Signature Adoption: Pre-selected Style

Using IP Address: 216.255.240.104

Sent: 11/30/2023 9:56:27 AM

Viewed: 12/5/2023 11:32:50 AM

Signed: 12/5/2023 11:34:13 AM

Electronic Record and Signature Disclosure:

Accepted: 12/5/2023 11:32:50 AM

ID: 8b7c475f-c59f-475a-a9f3-e7cb551eda10

Angel B. Jacobs

ajacobs@ocalafl.org

Security Level: Email, Account Authentication
(None)

DocuSigned by:



8DB3574C28E54A5...

Signature Adoption: Pre-selected Style

Using IP Address: 216.255.240.104

Sent: 12/5/2023 11:34:15 AM

Viewed: 12/5/2023 11:46:52 AM

Signed: 12/5/2023 11:47:16 AM

Electronic Record and Signature Disclosure:

Signer Events	Signature	Timestamp
Accepted: 12/5/2023 11:46:52 AM ID: eb0bbb44-e86d-451c-abe9-568e1fddaa15		
Timothy M. Westgate twestgate@purvisgray.com Partner Security Level: Email, Account Authentication (None)	<div>DocuSigned by:  CCCCD5AA1DEFF439...</div> Signature Adoption: Pre-selected Style Using IP Address: 63.150.78.210	Sent: 12/5/2023 11:47:17 AM Viewed: 12/5/2023 12:00:13 PM Signed: 12/5/2023 12:02:45 PM
Electronic Record and Signature Disclosure: Accepted: 12/5/2023 12:00:13 PM ID: 61ac2e9f-fd6e-49aa-a72c-4025e6a78a3d		
In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	11/29/2023 4:44:18 PM
Certified Delivered	Security Checked	12/5/2023 12:00:13 PM
Signing Complete	Security Checked	12/5/2023 12:02:45 PM
Completed	Security Checked	12/5/2023 12:02:45 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, City of Ocala - Procurement & Contracting (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact City of Ocala - Procurement & Contracting:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: contracts@ocalafl.org

To advise City of Ocala - Procurement & Contracting of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at contracts@ocalafl.org and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from City of Ocala - Procurement & Contracting

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to contracts@ocalafl.org and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with City of Ocala - Procurement & Contracting

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to contracts@ocalafl.org and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify City of Ocala - Procurement & Contracting as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by City of Ocala - Procurement & Contracting during the course of your relationship with City of Ocala - Procurement & Contracting.