



110 SE Watula Avenue, Third Floor
Ocala, Florida 34471
Main Number: (352) 629-8402
www.bidocala.com

The City of Ocala is accepting sealed electronic submissions for:

PROFESSIONAL AUDIT AND ACFR SERVICES REQUEST FOR PROPOSALS (“RFP”) #: FIN/240274

Official copies of all solicitation documents may be obtained via electronic download from the City of Ocala’s e-procurement portal located at: <https://www.bidocala.com>

**** Copies of documents obtained from any other source are not considered official copies. ****

Solicitation Publication Date: **March 20, 2024**

Pre-Submittal Conference: **NONE.**

Deadline for Questions: **April 15, 2024 at 5:00 p.m. (EST)**

All questions or inquiries regarding this solicitation must be submitted via e-mail to the Buyer Contact identified below or via the e-procurement portal no later than the Deadline for Questions noted above. Any questions received after the deadline will not be considered.

Where to Submit Proposals: **City of Ocala’s E-Procurement Portal:**
<https://www.bidocala.com>

Submission Deadline: **April 22, 2024 at 2:00 p.m. (EST)**

Sealed electronic submissions shall be accepted up to the Submission Deadline. Submissions received after the deadline and/or transmitted to the City of Ocala outside of the e-procurement portal shall be rejected. The e-procurement portal’s timestamp shall be conclusive as to the timeliness of filing.

Vendor Registration: Bidders must be a registered vendor within the ProRFx e-procurement portal in order to submit a response to this Solicitation. **There is no charge to register, simply follow the registration path for “New Vendor Registration” at <https://www.bidocala.com>.**

**Buyer Contact/
Direct All Inquiries To:** **EILEEN MARQUEZ, SENIOR BUYER**
E-Mail: emarquez@ocalafl.gov
Phone: (352) 629-8362

Notice to Proposers: The point of contact for all questions and issues relating to this Solicitation shall be the Buyer Contact identified above.

To ensure that your submission is deemed responsive, you are urged to request clarification or guidance regarding any issues involving this solicitation **prior to submitting** your response.

THE CITY OF OCALA RESERVES THE RIGHT TO REJECT ANY AND ALL SUBMISSIONS

SECTION 1 INTRODUCTION AND GENERAL INFORMATION

The City of Ocala seeks competitive Proposals from interested certified public accounting firms duly licensed under Chapter 473, Florida Statutes, and qualified to conduct audits in accordance with Government Auditing Accounting Standards as adopted by the Florida Board of Accountancy, for the provision of annual audit services and services related to the preparation of the Annual Comprehensive Financial Report (ACFR) for the City of Ocala.

It is anticipated that one (1) firm will be awarded the resulting professional services contract to provide the advertised services for an initial term of five (5) years, with one (1) optional five-year renewal term.

1.1. EXHIBITS: The following Exhibits are incorporated into and made a part of this Solicitation as if fully set forth herein.

(a) **EXHIBIT A:** Price Proposal Form

1.2. LOCAL VENDORS. The City of Ocala encourages active participation by local vendors. In accordance with Section 22-2 of the City's Code of Ordinances, this Solicitation **DOES NOT QUALIFY** for Local Vendor Preference.

1.3. QUESTIONS AND CLARIFICATIONS.

- (a) Proposers are responsible for verifying all listing information prior to submitting a response to the Solicitation.
- (b) Proposers must communicate any questions regarding this Solicitation by the deadline set forth above.
- (c) Any and all questions must be submitted to the Procurement Department electronically via www.bidocala.com. Responses will be made electronically and posted online. It is the responsibility of the proposers to check for updates.
- (d) If necessary, any addenda shall be posted to the www.bidocala.com website.
- (e) It is our standard policy that no addendum will be issued less than three (3) calendar days prior to the deadline established for receipt of proposals, except for an addendum withdrawing the solicitation or one which includes postponement of the date for receipt of proposals.
- (f) No verbal or written information obtained by means other than those set forth in this Solicitation, or by addendum thereto, shall be binding upon the City.

1.4. AMENDMENTS TO SOLICITATION.

- (a) Should it become necessary for the City to revise or amend any part of a solicitation, Procurement and Contracting Department staff shall furnish the revision or amendment via written addendum, comment, and/or question and answer posted in the City's e-procurement system under the appropriate solicitation.
- (b) Addenda, comments, questions, and answers should be reviewed by interested parties. Lack of review will not excuse Proposers from adherence to any requirements set forth therein.
- (c) If there is a discrepancy with the scope of work that City determines, in its sole discretion, to be unfair to the Proposers, City may postpone the bid opening at any time in order to make corrections. City further reserves the right to extend the bid opening at any time during the bid process.

1.5. ADA NEEDS/ACCOMMODATIONS: If reasonable accommodations are needed in order for an interested Proposer to participate in this solicitation, please contact the Buyer Contact identified above at least forty-eight (48) hours in advance so that arrangements can be made.

- 1.6. MINORITY/DISADVANTAGED BUSINESS ENTERPRISE PARTICIPATION.** The City of Ocala encourages the active participation of minority businesses, women's businesses, and labor surplus area firms whenever possible as either prime contractors or subcontractors. If subcontracts are to be let through a prime subcontractor, the prime contractor is required to take the following affirmative steps:
- (a) placing qualified small and minority businesses and women's business enterprises on solicitation lists;
 - (b) assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources;
 - (c) when economically feasible, dividing total requirements into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
 - (d) establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises; and
 - (e) using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
- 1.7. CERTIFICATION OF ACCEPTANCE:** By responding to this solicitation, Proposer certifies that he/she has carefully read the solicitation documents, including any addenda, exhibits, attachments, and/or appendices in their entirety and agrees that to the best of his/her knowledge no pages or parts of the documents appear to have been omitted and that he/she fully understands, accepts, and agrees to fully comply with the requirements and conditions set forth therein.
- 1.8. COST INCURRED IN RESPONDING.** All costs directly or indirectly related to proposal preparation, representation or clarification shall be the sole responsibility of and be borne by the Proposer.
- 1.9. INDULGENCE.** Indulgence by the City on any non-compliance by the Proposer does not constitute a waiver of any rights under this request.
- 1.10. FEDERAL DEBARMENT.** By submitting a proposal, the Proposer certifies that no principal (which includes officers, directors, or executives) is presently suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any Federal department or agency.
- 1.11. PUBLIC ENTITY CRIMES.** A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a consultant, supplier, sub-consultant, or consultant under a contract with any public entity; and may not transact business any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO(\$35,000) for a period of 36 months following the date of being placed on the convicted vendor list.
- 1.12. E-VERIFY.** The Proposer shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Proposer during the term of the contract and shall expressly require any sub-consultants performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the sub-consultant during the contract term.
- 1.13. MATERIALS.** All materials submitted in response to this solicitation shall become the property of the City.
- 1.14. INTELLECTUAL PROPERTY RIGHTS.** The Proposer will indemnify and hold harmless, the City from liability of any nature or kind, including costs and expenses for or on account of any copyrighted, service marked, trademarked, patented or un-patented invention, process, article or work manufactured or used in the performance of the contract, including its use by the City. If the Proposer uses any design, device, materials or works covered by letters, service mark, trademark, patent, copyright, or any other intellectual

property right, it is mutually agreed and understood without exception that the proposal prices will include all royalties of costs arising from the use of such design, device, or materials in any way involved in the work. This article will survive the termination of any contract with the City.

1.15. CONFLICTS OF INTEREST

- (a) The award hereunder is subject to the provisions of Chapter 112, Florida Statutes, as amended, governing conflict of interest.
- (b) All Proposers are required to disclose the name(s) of any employee(s), officer(s), director(s), shareholder(s), or other agent(s) of their firm that are also employee(s) or public official(s) of the City of Ocala concurrently with the submission of their Proposal.
- (c) All Proposers are required to disclose the name(s) of any City of Ocala employee(s) or public official(s) who either directly or indirectly owns or holds a five percent (5%) or more interest in Proposer's firm, corporation, or other business entity.
- (d) City of Ocala employees appointed persons, and elected officials (herein referred to as "employees") may engage in outside activities and hold financial interests subject to state and federal laws and regulations and the City of Ocala Employee Handbook, as applicable.
- (e) Every employee who is an officer, director, agent, employee, or owner of a substantial interest in any business entity which does or anticipates doing business with the City must complete and submit an "Officer and Employee Disclosure Statement" with every submission. This statement is available at <http://www.bidocala.com/wp-content/uploads/Officer-and-Employee-Disclosure-Statement-and-Intro.pdf>. **Failure to disclose known conflicts of interest shall result in Proposal rejection and/or contract termination, if awarded.**

1.16. ANTI-LOBBYING/COMMUNICATION WITH CITY STAFF AND OFFICIALS

- (a) Lobbying is defined as any action taken by an individual, firm, association, joint venture, partnership, syndicate, corporation, or any other group who seeks to influence the decision of a City Council member or City personnel after the advertisement of a solicitation and prior to the vote of City Council on the award of a contract.
- (b) To ensure fair consideration for all Proposers, the City strictly prohibits Proposer communication relative to this solicitation with any employee, department, City official, or City Council member, regardless of whether written, verbal, or through a third party, except for those inquiries made directly to the Procurement and Contracting Department through the assigned Buyer Contact, the City's Procurement Manager, or the City's Procurement and Contracting Officer ("Assigned Procurement Personnel").
- (c) Proposers (including their agents or other third parties on their behalf) are prohibited from initiating any communication with any employee, department, City official or City Council member that will evaluate or consider the Proposal prior to and up to the time that award is made at a scheduled City Council meeting.
- (d) Proposers (including their agents or other third parties on their behalf) are prohibited from discussing this Solicitation, or their submittals thereto, with competing firms under this Solicitation. All oral and written inquiries must be directed through Assigned Procurement Personnel.
- (e) **Proposers (or any third-party on their behalf) who lobby or initiate otherwise prohibited communications shall be disqualified from consideration for award; AND may be subject to a three (3) year debarment from doing business with the City of Ocala.**

- 1.17. PUBLIC RECORDS.** All written competitive submissions received by the city pursuant to this RFP including all replies, oral presentations, other submissions, correspondence, meetings and records made thereof, and any other records concerning this solicitation shall be handled in accordance with Chapter 119, Florida Statutes, and Article 1, Section 24, of the Florida Constitution.

- (a) Sealed proposal responses or replies received by the City in response to its solicitations are exempt from public disclosure until such time as the City provides notice of an intended decision or until thirty (30) days after the opening of the proposals, whichever is earlier. If the City rejects all proposals or replies pursuant to this solicitation and provides notice of its intent to reissue the solicitation, then the rejected proposals or replies remain exempt from public disclosure until such time that the City provides notice of an intended decision concerning the reissued solicitation or until the City withdraws the reissued solicitation. A proposal or reply shall not be exempt from public disclosure longer than twelve (12) months after the City's initial notice rejecting all proposals or replies.
- (b) Upon award recommendation or ten (10) days after opening, bids become "public records" and shall be subject to public disclosure consistent with Chapter 119 (Public Records) and Section 815.045 (Trade Secret Information), Florida Statutes. Should bidders/proposers consider any information related to their proposal or the services to be provided to City to be proprietary, a trade secret, or otherwise constitute confidential material under Florida or federal law, bidder/proposer shall designate such portion of the material as such by clearly marking it as CONFIDENTIAL, PROPRIETARY, or TRADE SECRET and submit both a non-redacted and redacted copy of their submission. The redacted copy shall only exclude or obliterate the exact portions claimed to be confidential, proprietary, or trade secret. Additionally, bidder/proposer shall state the basis for of the exemption that it contends is applicable to the record, to include the statutory citation to an exemption created or afforded by statute.
- (c) **THE CITY WILL MAKE NO EFFORT TO VERIFY WHETHER OR NOT THE REDACTED MATERIAL IS EXEMPT FROM CHAPTER 119, FLORIDA STATUTES. THAT DETERMINATION IS TOTALLY THE RESPONSIBILITY OF THE BIDDER/PROPOSER AND THE BIDDER/PROPOSER SHALL BE SOLELY RESPONSIBLE FOR DEFENDING ITS DETERMINATION THAT THE REDACTED PORTIONS OF ITS RESPONSE ARE CONFIDENTIAL, TRADE SECRET, OR NOT OTHERWISE SUBJECT TO DISCLOSURE. PROPOSER SHALL PROTECT, DEFEND, AND INDEMNIFY THE CITY FOR ANY AND ALL CLAIMS ARISING FROM OR RELATING TO PROPOSER'S DETERMINATION THAT THE REDACTED PORTIONS ARE NOT SUBJECT TO DISCLOSURE. IF THE PROPOSER FAILS TO SUBMIT A REDACTED COPY OF ITS SUBMISSION, ANY CLAIM OF CONFIDENTIALITY IS WAIVED, AND THE CITY SHALL BE AUTHORIZED AND REQUIRED TO PRODUCE THE ENTIRE DOCUMENT OR RECORD IN ITS ANSWER TO A PUBLIC RECORDS REQUEST FOR SAID RECORDS.**

1.18. ANTI-COLLUSION STATEMENT. By responding to this Solicitation, Vendor certifies that the following statements are true:

- (a) All information contained herein is part of the public domain as defined in the Public Records Act, Chapter 119, Florida Statutes.
- (b) Proposer's submission is made without prior understanding agreement, or connection with any person, firm, or corporation submitting a bid for the same work, labor, or service to be done or supplies, materials, or equipment to be furnished and is in all respects fair and without collusion or fraud. Proposer understands that collusive bidding is a violation of state and federal law and may result in fines, prison sentences and civil penalties.
- (c) Proposer's submission has been arrived at independently and without consultation, communication, or agreement, or for the purpose of restricting competition, as to any matter relating to such prices with any other Proposer or competitor.
- (d) Unless otherwise required by law, the prices which have been (or will be) quoted by Proposer in this submission have not been knowingly disclosed by Proposer and will not be knowingly disclosed by Proposer, either directly or indirectly, to any other bidder or competitor prior to the Solicitation opening date.

END OF SECTION

SECTION 2

BACKGROUND INFORMATION, MINIMUM REQUIREMENTS, AND RFP TIMELINE

2.1. **BACKGROUND INFORMATION**

The City of Ocala (the “City”) seeks proposals from qualified and experienced auditing firms on behalf of itself, the Ocala Community Redevelopment Agency (“CRA”), and the Downtown Development District (“DDD”) for the provision of annual audit services and services related to the preparation of the Annual Comprehensive Financial Report (ACFR) for the City of Ocala.

The City of Ocala, incorporated in 1885, is the largest municipality located in Marion County. The City has a Council/Manager form of government. Voters elect a five-member City Council with four members elected by district and one member at-large to serve a four-year term. The Mayor is elected at-large to serve a two-year term. The City Manager is appointed by City Council and serves as the City’s chief administrative officer who is responsible for carrying out policy, administering City affairs, and keeping City Council informed on governmental operations. The daily operations associated with this municipality include public safety (police and fire), electric and fiber utilities, parks and recreational activities, street maintenance, water/wastewater services, stormwater improvements, community development, planning and zoning, and general administration.

The successful firm shall be engaged for auditing period beginning with Fiscal Year ending September 30, 2024. All services performed shall be in accordance with the provisions of Chapter 218, Part III, Florida Statutes, and Chapter 10.550, Rules of the Auditor General, as well as in accordance with:

- generally accepted auditing standards in the United States of America;
- standards for financial audits set forth in the U.S. General Accounting Office’s (GAO) Government Auditing Standards (2018 Edition);
- provisions of the Federal Single Audit Act of 1984 (as amended), Audits of States, Local Governments, and Non-Profit Organizations;
- Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Government Auditing Standards (as amended); and the
- provisions of the Florida Single Audit Act, (§ 215.97, Florida Statutes).

2.2. **MINIMUM QUALIFICATIONS (PRE-QUALIFICATION REQUIREMENTS)**. As part of the selection process, firms must first demonstrate they are qualified to participate in the solicitation process by clearly showing they meet the minimum qualification requirements set forth herein. Proposals submitted by firms must meet the minimum qualifications set forth in this Section in order to be considered:

- (a) Must be legally qualified and properly certified to practice public accounting and perform the auditing services proposed by this Solicitation within the State of Florida. (A copy of the firm’s license to practice in the State of Florida must be included with the Proposal.)
- (b) The principals of the firm shall have performed continuous certified financial auditing services to a special district, municipality, county, or other local government for no less than five (5) years.
- (c) The firm and key personnel assigned to perform the auditing services proposed by this Solicitation shall be current members of the American Institute of Certified Public Accountants (“AICPA”) and members of the Florida Institute of Certified Public Accountants (“FICPA”).
- (d) The firm must have a verifiable record of no less than five (5) continuous years’ experience in satisfactorily providing the auditing services proposed by this Solicitation to government organizations with annual budgets in excess of \$800 million.
- (e) Key personnel assigned to perform the auditing services proposed by this Solicitation shall have received adequate continuing professional education as stipulated by the Government Auditing Standards issued by the Comptroller General of the United States.

- (f) The firm must meet the independence requirements required by the Government Auditing Standards issued by the Comptroller General of the United States.
- (g) The firm must submit a copy of the firm's most recent external quality control review, letters of comments, and a statement as to whether the quality control review included a review of specific government engagements.
- (h) Must have a satisfactory record of contractual performance as demonstrated by the references provided. Project references shall be provided in submittals as instructed and will be verified by City staff prior to further consideration.

2.3. **INSURANCE REQUIREMENTS**

- (a) **COMMERCIAL AUTO LIABILITY.** Awarded vendor shall procure and maintain for the life of this agreement 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 vendor's operations and covering all owned, hired, scheduled, and non-owned automobiles utilized in said operations.
- (b) **COMMERCIAL GENERAL LIABILITY.** Awarded vendor shall procure and maintain for the life of this agreement commercial liability insurance with minimum coverage limits not less than:
 - (1) One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate (or project aggregate, if a construction project) for bodily injury, property damage, and personal and advertising injury; and
 - (2) One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate (or project aggregate, if a construction project) for products and completed operations.
 - (3) Policy must include coverage for contractual liability and independent contractors.
- (c) **WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY.** Awarded vendor shall procure and maintain 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. Vendor shall ensure any and all subcontractors have the required coverage for all of their employees as required by applicable law. Vendor shall waive, and shall ensure that its insurance carrier waives, all subrogation rights against the City of Ocala and its officers, employees, and volunteers for all losses or damages.
- (d) **SPECIAL INSURANCE REQUIREMENTS:**
 - (1) **Professional Liability/Errors and Omissions Insurance.** Awarded vendor shall procure and maintain, for a period of at least **Five (5) Years** from the date of acceptance of the work by the City, a policy of professional liability/error and omissions insurance in an amount not less than One Million Dollars (\$1,000,000) per claim.
 - (2) **Employee Dishonesty/Fidelity Bond, Inside Money and Securities Coverage.** Awarded vendor shall procure and obtain Employee Dishonesty, Third-Party Fidelity Bond, and Inside Money and Securities coverage for City-owned property in the care, custody or control of the vendor. Coverage limits shall be in an amount not less than One Million Dollars (\$1,000,000). The City of Ocala must be included on the policy as a loss payee.
- (e) **CITY AS ADDITIONAL INSURED AND ENDORSEMENTS.** 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. Awarded vendor's Worker's Compensation policy shall be endorsed with WC 00 03 13 Waiver of our Right to Recover from Others or its equivalent. Vendor's Commercial General Liability policy shall be endorsed 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 vendor.

- (f) **FAILURE TO MAINTAIN REQUIRED COVERAGE.** In the event that the awarded vendor fails to obtain or maintain in full force and effect any required insurance coverage, the City may procure same from insurance carriers as the City may deem proper, irrespective that a lesser premium for such insurance coverage may be available, and Vendor shall pay, upon demand by City, any and all premiums, costs, charges and expenses incurred or expended by City in obtaining such insurance. Notwithstanding the foregoing, in the event City is forced to procure the required insurance coverage due to awarded vendor's failure to comply with these Insurance Requirements, City shall in no manner be liable to awarded vendor for any insufficiency or failure of coverage with regard to same or any loss to Vendor occasioned thereby. Additionally, the procurement of such insurance coverage shall not relieve awarded vendor of its obligation to maintain said coverage in the types and amounts specified herein and awarded vendor shall nevertheless hold City harmless from any loss or damage incurred or suffered by City from awarded vendor's failure to maintain said coverage.
- (g) **OTHER MISCELLANEOUS INSURANCE PROVISIONS.**
- (1) These insurance requirements shall not relieve or limit the liability of awarded vendor. City does not in any way represent that these types or amounts of insurance are sufficient or adequate to protect awarded vendor's interests or liabilities but are merely minimums. No insurance is provided by the City under any contract to cover awarded vendor.
 - (2) No work shall be commenced under any contract until the required Certificate(s) of Insurance have been provided. Work shall not continue after expiration (or cancellation) of the Certificates of Insurance and shall not resume until new Certificate(s) of Insurance have been provided. Insurance written on a "Claims Made" form is not acceptable without consultation with City of Ocala Risk Management.
 - (3) Awarded vendor 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.

2.4 RFP TIMELINE. The City will attempt to follow the following schedule in the selection of the successful Proposer. The timeframes set forth below are subject to change at any time in the City's sole discretion.

Milestone	Date*
Solicitation Release	March 20, 2024
Deadline for Solicitation Clarification and Questions	April 15, 2024
Proposal Submission Deadline	April 22, 2024
Administrative Review of Proposals	TBD
Auditor Selection Committee Meeting	TBD
Announcement of Advancing Shortlisted Firms	TBD
Oral Presentations by Shortlisted Firms and Interviews (if required)	TBD
Final Scoring/Ranking and Posting of Recommended Firm	TBD
Contract Preparation and Negotiations	TBD
City Council Award and Approval Date	TBD
Contract Execution	TBD

*The City reserves the right to make changes or alterations to the Time Schedule at any time as the City, in its sole discretion, deems to be in the best interest of the public. Any extension, change, or update to this schedule prior to project award shall be updated within the listing at www.bidocala.com. Proposers are responsible for verifying all listing information prior to submitting a response to this solicitation.

END OF SECTION

SECTION 3

SCOPE OF PROFESSIONAL SERVICES

The City of Ocala desires the Auditor to express an opinion on the fair presentation of its basic financial statements, combining individual Fund Financial Statements, Notes to the Financial Statements, and Schedules in conformity with Generally Accepted Accounting Principles for the City of Ocala, statements for the Ocala CRA, and the DDD (as needed).

The Auditor is required to audit and prepare the supporting schedules contained in the Annual Comprehensive Financial Report (ACFR) as described in the "Blue Book" Government Accounting, Auditing, and Financial Reporting (GAAFR) based on auditing procedures applied during the audit of the general-purpose Financial Statements and prepare the ACFR.

3.1. MINIMUM REQUIREMENTS.

- (a) The Auditor shall be responsible for performing certain limited procedures involving the required Management's Discussion and Analysis (MD&A) and the Required Supplementary Information (RSI) required by the Government Accounting Standards Board (GASB) as mandated by Government Accounting Standards.
- (b) The Auditor shall express an opinion on the City's compliance with major federal programs as reporting on the Schedule of Federal Awards. The Auditor will examine the City's compliance with section 218.415, Florida Statutes, Local Government Investment Policies. The Auditor may be requested to assist with accounting and related issues which will require timely responses to inquiries.
- (c) "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards. When applicable, the scope of financial audits must encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31. U.S.C. ss. 7501-7507, and other applicable federal law. Section 218.31(17), Florida Statutes.
- (d) Any updates of or amendments to these described auditing standards or applicable laws are to be incorporated in future audits performed by the Auditor performing auditing engagements for the City in future fiscal years. Proposed fees must incorporate all required audit procedures, relative to all regulations in effect, and issued, as of the date of the closing of this Request for Proposals, to include all GASBs issued to date.
- (e) The City expects the Auditor to express an opinion on the fair representation of its basic financial statements in conformity with generally accepted accounting principles in the United States. The Auditor is not required to audit the required supplementary information, the statistical section contained in the City's ACFR, or the MD&A.
- (f) The audit shall be an annual audit as defined in section 11.45(1)(b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards listed above.
- (g) A single audit in accordance with the Federal and State Single Audit Acts and related standards shall be conducted as required and issued in conjunction with the ACFR. The Auditor shall provide the City with any required letters and schedules related to this audit.
- (h) The audit shall include a review of the Annual Financial Report (AFR) filed with the Department of Banking and Finance, State of Florida, and the Department of Financial Services pursuant to section 218.32, Florida Statutes, to ensure consistency with the ACFR.
- (i) The audit shall include a review of the City's compliance with section 218.415, Florida Statutes, Local Government Investment Policies and an opinion letter issued indicating compliance.

- (j) A final and complete opinion letter on the financial statements taken as a whole, as well as any additional letters required by the United States or State of Florida Single Audit Act, shall be delivered to the City along with the bound ACFR no later than March 28th following the end of the fiscal year under audit.
- (k) The Auditor shall submit, no later than March 28th following the fiscal year end under audit, a full and complete management letter, which shall identify any management weaknesses observed, assess their effect on financial management, and propose steps to correct or eliminate those weaknesses. It is the City 's intent that all fieldwork related to the audit shall be completed by March 15th following the end of the fiscal year.
- (l) The Auditor will report directly to City Management. All correspondence regarding the audit process and any audit findings are to be addressed and reported directly to City Council. All reports generated by the Auditor are to be discussed and may be presented annually to the City Council at a regular City Council and/or CRA meeting.
- (m) The Auditor shall communicate with the Finance Director (and City Manager as deemed necessary) on day-to-day issues related to the audit and coordination of fieldwork.
- (n) The City expects for the team members assigned by the Auditor to the engagement to remain unchanged through the termination of the contract. Personnel may be changed if they leave the firm, are promoted, or are assigned to another office, or for other reasons with the express written permission of the City. In each case. The City retains the right to approve or reject replacements.
- (o) The City expects for the team members assigned by the Auditor to the engagement to remain within a 100-mile radius of City Hall during the estimated four (4) week period of onsite field work anticipated to occur during February and March of each year and one (1) week period of onsite fieldwork anticipated to occur during August of each year.

3.2 AUDITOR'S GENERAL WORK PLAN. During the course of the engagement, the Auditor shall be responsible for the following:

- (a) Proofreading the entire ACFR, CRA financial statements, and related compliance reports.
- (b) Overall review of the entire document including layout, design, and suggested improvements.
- (c) Verification of implementation of recommended improvements from prior year submission to the GFOA under the Certificate of Achievement program.
- (d) Review applications for annual Certificate of Achievement for Excellence in Financial Reporting and provide technical advice to ensure receipt of award.
- (e) Print up to twenty (20) copies as needed by the City of the CRA and DDD Financial Reports within fifteen (15) days of Audit Report issuance.
- (f) Email the final version of the ACFR to the City in an ADA compliant PDF format, single sided and dual sided version.
- (g) Provide a financial statement for filing with the Florida Auditor General including the completed checklist.
- (h) Present the ACFR to the City Council at a City Council meeting.
- (i) Obtaining a signed and notarized affidavit associated with impact fees pursuant to F.S. 163.31801.

3.3 REPORTS TO BE ISSUED BY AUDITOR. Following the completion of the audit the Auditor shall issue the following for the ACFR, CRA, and DDD (as needed):

- (a) Independent Auditor's Report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

- (b) Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on Audit of Financial Statements Performed in accordance with Government Auditing Standards.
- (c) Examination Report on Compliance with sections 163.387(6) and 163.387(7), Florida Statutes
- (d) Attestation Report on Compliance with section 218.415, Florida Statutes, Local Government Investment Policies
- (e) Report on Compliance for Each Major Project on Internal Control over Compliance Required by Uniform Guidance
- (f) Schedule of Findings and Questioned Costs
- (g) Schedule of Expenditures of State and Federal Financial Assistance and reports required as per section 215.97, Florida Statute, Florida Single Audit Act
- (h) Management Letter Pursuant to the Rules of the Auditor General for the State of Florida.
- (i) Non-reportable conditions discovered by the Auditor shall be reported in the Management Letter required by Florida Statutes, which shall be referred to in the report on internal control structure and compliance reports as may be required to comply with Florida Statutes, sections 215.97 (Florida Single Audit Act) and 218.39 (Local Financial Management and Reporting Annual Financial Audit Reports). This shall be due no later than March 28th of each year.
- (j) Report on Fraud and Illegal Acts. The Auditors shall issue an immediate written report to the City Manager and the City Council of all fraud and illegal acts or indications of illegal acts, of which they become aware.
- (k) Prepare and complete the ACFR, in conjunction with City staff, and submit a draft to the City no later than March 15 of each year.
- (l) Prepare and complete the Annual Financial Statement Report for the Ocala CRA and DDD (as needed) (Auditor's Report, MD&A, Basic Financial Statements, Notes to Financial Statements, RSI, Other Supplementary Information, Compliance Section) no later than March 28th of each year. The Management Letter in the Compliance Section of the CRA financial statements must follow Sections 218.39(3)(c) and 218.32(1)(e)2-3 Florida Statutes and Section 10.554(1)(i)6, Rules of the Auditor General.

3.4 SPECIAL CONSIDERATIONS.

- (a) The City of Ocala will send its ACFR to the Government Finance Officers Association of the United States and Canada (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the Auditor will be required to provide special assistance to the City to meet the requirements of that program by providing technical advice to ensure awarding of certification.
- (b) The Auditor will assist the City in complying with changes in reporting requirements to remain in conformity with generally accepted accounting principles in the United States of America and reporting changes mandated by the State of Florida.
- (c) The successful company selected will make a "good faith effort" to maintain a level of consistency in staff assigned to audits of Ocala year over year.

3.5 ASSISTANCE TO BE PROVIDED BY THE CITY.

- (a) Finance Department staff, and responsible management personnel, will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the City of Ocala. Finance Department staff will provide all data as requested, but the audit firm is responsible to format the data to accommodate their required schedules and work papers.

- (b) The City will provide the Auditor with reasonable workspace, desks and chairs. The Auditor will also be provided access to telephone lines, photocopying facilities, and internet for on-site audit staff. The Auditor will provide its own laptop computers and necessary peripheral devices.
- (c) Any cost or charge incurred not associated with the engagement will be paid by the Auditor.
- (d) City staff will provide trial balances and year-to-date actual versus budget reports for each individual fund including the CRA funds and the DDD fund.
- (e) Auditor shall prepare all individual, combining, and entity-wide Financial Statements, and issue the Independent Auditor's Report.
- (f) City staff will provide the cover page, transmittal letter, and statistical tables. The City will review and assist in updating the Notes to the Financial Statements for the ACFR.
- (g) The City contracts annually for a third party to complete the Incurred But Not Reported (IBNR) report, GASB 67 and 68 Pension reports, and GASB 75 report on Other Post Employment Benefits (OPEB). These reports will be shared for the Auditor to incorporate into the notes to the financial statements and for data required in the Required Supplementary Information section of the ACFR.
- (h) The Auditor will assemble the ACFR based upon the yearend work completed by City staff. The Auditor will also assemble the separate CRA financial report and DDD report (as needed).
- (i) The Auditor shall provide a color PDF file of the ACFR, the CRA financial report printed double-sided, and DDD (as needed) report printed double-sided. The PDF file shall be fully ADA compliant, and ready to publish on the City's website. The City shall be responsible for having copies printed and bound for distribution.
- (j) The Auditor shall be responsible for presenting the ACFR to Council at a regularly scheduled City Council meeting by May of each year. This meeting must be attended in person.

3.6 **PREFERRED SCHEDULE FOR CONDUCTING AUDITS.**

- (a) Timeliness is critical in the performance of the audit. The Auditor shall coordinate with the Finance Director or designee to accomplish the audit in a phased in approach throughout the year in order to reduce the yearend workload on both the Auditor and City staff. The City will make the necessary records available to the Auditor throughout the year to assist in this regard.
- (b) The Auditor shall report to the City, at least weekly, the status of any potential audit adjustments so that the City may have adequate opportunity to investigate, gather information and respond if necessary.
- (c) The Auditor shall complete each of the following no later than the dates indicated below:
 - (1) **Audit Plan-1.** By July 1, the Auditor shall provide the City of Ocala a list of all schedules to be prepared by the City for mid-term summer (Mid-August onsite visit).
 - (2) **Audit Plan-2.** By October 1, the Auditor shall provide the City of Ocala a list of all schedules to be prepared by the City for full yearend audit.
 - (3) **Date Audit May Commence.** The City of Ocala will have all records ready for the audit and all management personnel available to meet with the firm's personnel by the 2nd Monday of February of each year.
 - (4) **Fieldwork.** The Auditor shall complete all fieldwork by March 15th.
 - (5) **Draft Reports.** The Auditor shall have drafts of the ACFR and recommendations to management available for review by March 15th.
 - (6) **Date Final Report is Due.** The Auditor will deliver the final signed opinion letter, management letter, and all final requested reports on or before March 28th of each year. A fully ADA compliant signed digital copy (PDF) of the final report should be e-mailed to the

3.7 WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS.

- (a) All working papers and reports must be retained in accordance with requirements and procedures set forth by the General Records Schedule for Local Government Agencies as promulgated by the Division of Archives, History and Records Management (a division of the Florida Department of State) at the Auditor's expense, unless the firm is notified in writing by the City of Ocala of the need to extend the retention period.
- (b) The Auditor will be required to make working papers available, upon request, to the following parties or their designees:
 - (1) City of Ocala
 - (2) US General Accounting Office (GAO)
 - (3) Cognizant Agents and Agencies
 - (4) Auditors of entities of which the City of Ocala is a subrecipient of grant funds
 - (5) Parties designated by the federal or state government or by the City of Ocala as part of an audit quality review process.
- (c) In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance. As requests for copies of working papers are fulfilled, the Auditor will be required to notify the City's Assistant Finance Director of the request, as appropriate.

3.8 AUDITOR RESPONSIBILITIES.

- (a) The Auditor 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.
- (b) The Auditor shall obtain and pay for any licenses and additional equipment, required to fulfill this contract.
- (c) Data collected by the Auditor 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.
- (d) The Auditor 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.
- (e) Throughout the term of the contract, the Auditor will be required to provide, as needed, technical advice and assistance regarding accounting and reporting matters. Auditor acknowledges these services are included in the annual all-inclusive maximum pricing for services as submitted in the Price Proposal.

END OF SECTION

SECTION 4

SUBMISSION INSTRUCTIONS, PROPOSAL ORGANIZATION REQUIREMENTS, AND EVALUATION CRITERIA

Proposers shall follow the submittal requirements set forth herein. Responses that do not adhere to the following format or which fail to include the requested information/documents may be considered non-responsive and therefore ineligible for award. The City reserves the right to seek additional/supplemental information as needed.

4.1. PROPOSAL SUBMISSION INFORMATION AND DEADLINE. All Proposals must be electronically submitted via before 2:00 p.m. (EST) on the listing end date/bid close date identified at www.bidocala.com. Proposals received after this time and date will not be considered. **Proposals may not be submitted by any other means.** The City will not accept Proposals sent by U.S. Mail, couriers, fax, or e-mail.

- (a) Sealed electronic Proposals will be received and opened by the City's Procurement and Contracting Department electronically via the City's e-procurement portal. All submitted responses shall be time and date stamped at the time the documents are uploaded and received.
- (b) Any Proposals received after the advertised deadline for submissions will not be considered. It is the sole responsibility of each Proposer to ensure Proposal is submitted via the e-procurement portal on or before the advertised deadline.
- (c) The ProRFx timestamp shall be conclusive proof of the timeliness of submission.
- (d) By submitting a response, the Proposer certifies that neither Proposer nor any principal of Proposer is presently disbarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded from doing business with any government agency (local, state, or federal).
- (e) No Proposer shall be permitted to submit multiple solicitation responses. Only one (1) submission per firm, corporation, or individual bidder shall be accepted (as corroborated by maintaining distinct financial books, corporate tax filings, and EINs).
- (f) Pricing must be entered on the Price Proposal form attached hereto as Exhibit A.
- (g) Proposals failing to provide sufficient information and assurances of performance so as to permit the City to accurately assess each category of the required services will be deemed non-responsive and will not be given further consideration.
- (h) Proposers shall examine the solicitation and contract documents and before submitting a bid, shall make a written request to City for an interpretation or correction of any ambiguity, inconsistency, or error therein which could have been discovered by a Proposer. At the Proposal opening each Proposer shall be presumed to have read and be familiar with the contract documents.

4.2. COVER PAGE, PAGE SIZE, AND FORMAT.

- (a) Proposals shall contain 8 ½" x 11" pages only with a minimum font size of 11 points. Proposals shall be no more than forty (40) pages, excluding the cover page, transmittal letter, and any required attachments, forms, licenses, certifications, sample reports, or resumes.
- (b) The cover page shall include the title of this Solicitation along with the Proposer's firm name, address, contact person, telephone number, and e-mail address.

4.3. ORGANIZATION OF PROPOSAL. Proposers shall organize submittals in the following format with tabs separating each section.

- (a) **TRANSMITTAL LETTER.** A transmittal letter must accompany the submittal and must be signed by an individual legally empowered to represent and bind the proposing firm. The transmittal letter must, at minimum, include the following information:
 - (1) Corporate name (if applicable), address and telephone number of principal office, number of years in business and staff size.

- (2) Identify the individual that will be primarily responsible for overseeing the completion of this project on behalf of the firm and the names of the persons who will be authorized to make representations for the firm, their titles, addresses, and phone numbers.
 - (3) Include an affirmative statement that the firm has received, read and understands all procedures and criteria associated with the submittal requirements, and understands that all terms and conditions contained herein may be incorporated into a resulting contract.
 - (4) A short narrative describing the firm's understanding of the scope of work and a brief statement of why the firm believes itself to be the best qualified to perform the engagement.
 - (5) Include an affirmative statement that the firm is independent of the City of Ocala, and any component unit of the City of Ocala, as defined by Generally Accepted Accounting Standards and the Government Auditing Standards issued by the Comptroller General of the United States.
 - (6) Include an affirmative statement that the firm and the key personnel to be assigned to the engagement are legally qualified and properly certified to practice public accounting and perform the auditing services proposed by this Solicitation within the State of Florida, are current members of the AICPA and FICPA, and have received adequate continuing professional education as stipulated by the Government Auditing Standards issued by the Comptroller General of the United States.
- (b) **TAB 1 – FIRM PROFILE, QUALIFICATIONS, AND AVAILABILITY.** *The emphasis of this section shall be on the firm and key personnel that will be committed to the engagement, their qualifications, specific roles, and availability.*
- (1) **Firm Profile.**
 - (a) State the size of the firm, the size of the firm's governmental audit staff, the location of the office from which work on this engagement is to be performed, the number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be so employed on a part-time basis.
 - (b) If the Proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.
 - (c) Provide a copy of the report from the firm's most recent external quality control review, letters of comments, and a statement as to whether the quality control review included a review of specific government engagements.
 - (d) Provide information on the results of any federal or state desk reviews or field reviews of the firm's audits during the last five (5) years.
 - (e) Provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past five (5) years with state regulatory bodies or professional organizations.
 - (f) Provide assurance that staff listed in audit RFP response is the same staff that is assigned to work onsite for Ocala's audit.
 - (2) **Partner, Supervisory, and Staff Qualifications and Experience.** The City expects for the individuals assigned by the firm to the engagement to remain unchanged through the termination of the contract. However, personnel may be changed if they leave the firm, are promoted, or are assigned to another office, or for other reasons with the express written permission of the City. In each case, the City retains the right to approve or reject replacements.

- (a) Provide an organizational chart depicting the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists (all referred to herein as “Key Personnel”), who would be assigned to the engagement.
- (b) For each of the key personnel identified, describe their respective role and responsibilities with respect to this engagement and provide a resume for each individual depicting:
 - 1. Education and certifications;
 - 2. Licensure to practice as a Certified Public Accountant in Florida.
 - 3. Governmental auditing experience on similar engagement of this size and scope;
 - 4. Relevant continuing professional education for the past three years;
 - 5. Membership in professional organizations; and
 - 6. Any other unique qualifications relevant to the performance of this audit.
- (c) Identify the percentage of time that each key personnel member will devote to the entire engagement and any other projects currently on-going or anticipated to be on-going during the period of engagement.

(3) **References and Firm Experience.**

- (a) For the firm’s office that will be assigned responsibility for the engagement, provide a list of the office’s engagements to provide certified financial auditing services to special districts, municipalities, counties, or other local governmental entities during the last five (5) years. For each engagement submitted as proof of experience, please identify:
 - 1. Entity for whom services were provided and location;
 - 2. Annual budget amount;
 - 3. Engagement start and end dates;
 - 4. Summary of work actually performed by firm;
 - 5. Reference information (point of contact name, title during project, telephone number, and e-mail address).
- (b) Firm may submit no more than three (3) Letters of Reference in addition to providing the information requested in this Section.
- (c) The Firm shall provide a sample audit report.

(c) **TAB 2 – SPECIFIC AUDIT APPROACH AND METHODOLOGY.**

- (1) **Audit Approach.** Proposers will be required to describe the following information on their audit approach:
 - (a) The overall approach the firm will take in this audit engagement and the firm’s audit methodology to be followed to perform the services required by this Solicitation;
 - (b) The proposed segmentation of the engagement, to include time estimates for and identification of each significant segment of the work and the staff level to be assigned;
 - (c) A work plan to accomplish the scope of work as defined in this Solicitation, including information on the timing of field work, and any overview and start up work that would be required in the first audit year;

- (d) The approximate date the audit will begin and end for the first year, as well as approximate dates for the delivery of the required reports.
 - (e) Any planned use of specialists;
 - (f) The type and extent of sampling techniques and other analytical procedures to be used in the engagement;
 - (g) The approach to be taken to gain an understanding of the City's internal control structure; and
 - (h) The approach to be taken in drawing audit samples for the purposes of testing compliance;
 - (i) The percentage of fieldwork to be completed onsite, within City-designated area;
 - (j) The percentage of work estimated to be performed outside a 100-mile radius of Ocala City Hall; and
 - (k) The percentage of work anticipated to be performed by any outsourced, or subcontracted company.
- (2) **Identification of Anticipated Potential Problems.** Proposers will be required to identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from City staff or its agents.
- (3) **Report Format.** Proposes should include sample formats for required reports.
- (4) **Additional Services.** Proposers should identify key additional services that would be available to the City under the pricing and hourly rates set forth in the Price Proposal. The services included on this list need not be exhaustive, but should emphasize those that resonate with the City's strategic objectives and provide added value.
- (d) **TAB 3 – PRICE PROPOSAL.** Proposer's Price Proposal is required to contain all direct and indirect pricing information relative to the firm's performance of the audit engagement as described in this Solicitation. **Proposer must complete and upload Exhibit A- Price Proposal attached to this solicitation at the time of RFP response.**
- (1) **All-Inclusive Maximum Price (AMP).** The Price Proposal shall provide a separate AMP for the engagement of the firm for each of the five years, beginning with the fiscal year ending September 30, 2024. Because the City is seeking an AMP, out-of-pocket expenses for firm personnel (i.e. travel, lodging, and subsistence) are not reimbursable.
 - (2) **Schedule of Professional Fees and Expenses.** The Price Proposal shall include a schedule of professional fees and expenses to support the AMP. The cost of any special services sought under this Solicitation should be disclosed as separate components of the AMP. All expense reimbursements will be charged against the total AMP submitted by the firm.
 - (3) **Rates for Additional Professional Services.** If it should become necessary for the City to request the successful firm to render any additional services to either supplement the services requested in this Solicitation or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same rates set forth in the Schedule of Fees and Expenses.
 - (4) **Manner of Payment.** Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's proposal. Interim billing shall cover periods of not less than one (1) calendar month.

- (5) The City, at its sole discretion, may conduct further negotiations to determine the final value of the contract to be awarded based on the Price Proposal submitted.

4.4 EVALUATION PROCESS AND CRITERIA. The City desires to maximize the purchasing value of public funds. It is the intention of the City to award the contract to the most qualified, responsive, responsible firm, which may not necessarily be the lowest-price proposer. Best value evaluation determines the value of products and/or services acquired resulting in the best combinations of quality, service, time, safety, security, and cost considerations over the useful life of the product or service. The emphasis shall be qualifications and value over price.

- (a) **AUDITOR SELECTION COMMITTEE.** The Auditor Selection Committee will convene, review, discuss, and rank all responsive proposals as submitted. In compliance with section 218.391(2)(b), Florida Statutes, the Selection Committee for this Solicitation will be comprised of a minimum of three (3) members, one of which shall be a member of City Council who shall serve as the chair of the Committee. The remaining members shall be established and appointed by City Council.
- (b) **ADMINISTRATIVE REVIEW OF PROPOSALS.** Procurement and Contracting staff shall first review all Proposals in detail to make a determination as to the responsiveness of each Proposer:
 - (1) A proposal will be deemed responsive where it complies with the requirements as set forth in this solicitation, including the submission of all required documentation in the format outlined by this Solicitation.
 - (2) If a proposal is found to be inadequate with regard to any of the requirements set forth in this solicitation, the City's Procurement and Contracting Officer, in his/her sole discretion, shall make a determination as to whether or not the deficiency can fairly be corrected or if the Proposal should be rejected and found to be non-responsive.
 - (3) If a proposer fails to meet and provide documentation in support of each of the Minimum Qualifications requirements set forth in this Solicitation, the Proposer's proposal will be rejected and removed from consideration.
 - (4) Only responsive proposals from responsible Proposers shall be submitted to the Auditor Selection Committee
- (c) **SELECTION COMMITTEE REVIEW AND EVALUATION CRITERIA.** Responsive and timely received proposals from responsible firms will be evaluated by the Auditor Selection Committee on a fair and consistent basis according to the evaluation criteria set forth below. If oral interviews and presentations are determined to be necessary, final scoring will be conducted after the interviews. The evaluation will be in accordance with section 218.391, Florida Statutes.
 - (1) The Auditor Selection Committee shall review each proposal individually and score each proposal based on the evaluation criteria stated herein.
 - (2) During the formal Auditor Selection Committee meeting, Committee members will discuss the proposals and compile individual rankings for each proposal based on the evaluation criteria stated herein to determine a shortlist consisting of not less than three (3) of the highest-ranking firms. If fewer than three firms respond to the RFP or are otherwise found to be qualified, the Auditor Selection Committee members shall shortlist such firms as it deems to be most highly qualified. The Auditor Selection Committee meeting shall be formally noticed by e-notification and posting on the City of Ocala website.
 - (3) The Auditor Selection Committee may schedule oral presentations from the top-ranked firms, and may, at their discretion, obtain guidance from third-party subject matter experts. Dates will be set for conducting interviews or presentations with shortlisted firms, and notification will be sent by e-mail and/or telephone of their assigned date and time, by Procurement staff.
 - (4) Final recommendation will be decided based on a review of scores and a consensus of the Auditor Selection Committee.

- (5) The City reserves the right to withdraw this Solicitation and reject any or all proposers at any time and for any reason, and to issue such clarifications, modifications, and/or amendments as it may deem appropriate.
- (6) **Evaluation Criteria.**

SELECTION COMMITTEE EVALUATION CRITERIA	SCORING (100 POINTS)
Qualifications and Experience of Firm and Assigned Personnel. <i>Proposal contains documentation in support of qualification and education requirements. Proposal clearly sets forth the technical experience of the firm and qualifications of assigned staff with performing quality municipal audits. Firm size and structure is appropriate and adequate. Firm meets independence and licensure requirements. Firm is able to provide adequate assurance that assigned team members remain unchanged through termination of contract. References. Firm location is adequate.</i>	45
Approach and Methodology; Understanding of Audit Standards. <i>Proposal sets forth an adequate audit plan for the engagement. Proposal clearly states an understanding of the work to be performed, including making all required statements and affirmations. Proposed procedures are appropriate and adequate. Staffing plan is adequate for the various segments of the engagement. Sampling techniques and analytical procedures are adequate. Proposal supports that firm is able to meet timeframes and delivery dates. Proposal set forth percentage and nature of work to be completed onsite. Proposal provides adequate assurance that team members will be available and within a 100-mile radius of City Hall during the estimated four-week period of onsite field work anticipated to occur during February and March and one week period anticipated to occur during August. Percentage of work anticipated to be performed by outsourced or subcontracted party is adequate.</i>	40
Price Proposal. <i>Proposer has fully completed the Price Proposal exhibit and provided a schedule of professional fees and prices for additional services. Although cost is a significant factor, it will not be the dominant factor. Cost will be given more importance when all other evaluation criteria are relatively equal.</i>	15
Total Maximum Points	100

- (e) **NEGOTIATION AND INTENT TO AWARD.** After the shortlisted firms have been ranked based upon evaluation criteria, the City will issue its Intent to Award and engage in negotiations for the development of a professional services contract starting with the highest-ranked Proposer after the conclusion of the protest period. In the event that City is unable to negotiate a contract with the highest-ranked Proposer, such negotiations will be terminated and negotiations will commence with the next highest-ranked Proposer, and so forth, until a contract is negotiated or the City rejects all Proposals and terminates the solicitation.
- (1) Negotiation meetings will be conducted in Ocala, Florida and the City will distribute instructions and/or agendas in advance of each negotiation session. Representatives for the Proposer should plan to be available, without interruptions, for the entirety of the scheduled negotiation meeting.
- (2) Negotiations will not be open to the public, but will be recorded pursuant to Section 286.0113, Florida Statutes. The recorded sessions and any records presented at the meeting will remain exempt from Florida Public Records until such times as the City provides notice of an intended decision or until thirty (30) days after the final reply, whichever occurs first. Provided, however, if the information provided at the meeting is deemed to be material to the Solicitation, then an addendum will be issued to all responders.

- (3) After the successful negotiation of a professional services contract, the City will present the resulting contract to City Council for approval. City Council may approve the recommended award and negotiated contract or reject the award and contract. The decision of City Council shall be final.

4.5. CONTRACT AWARD.

- (a) City anticipates award to the firm who submits a Proposal judged by the Auditor Selection Committee to be the most advantageous to the City.
- (b) Proposer understands that by submitting a response to a solicitation does not constitute an agreement or a contract with the City.
- (c) In the event of a default by the awarded vendor, City reserves the right to utilize the next highest ranked Proposer meeting specifications as the new awarded Vendor. In the event of this occurrence, the next highest ranked Proposer meeting specifications shall be required to provide the goods or services at the prices as contained on their Proposal or bid for this specification.
- (d) The contract that the City expects to award as a result of this Solicitation will be based upon the Solicitation documents, Vendor's final response to the Solicitation as accepted by the City, and the City of Ocala's General Terms and Conditions and any Special Terms and Conditions attached to the advertised Solicitation.

4.6. ADDITIONAL INFORMATION.

- (a) **Offer and Binding Authority.** Each Proposal timely received by City at the time advertised for the bid opening shall constitute an offer by the Proposer to sell the goods and/or perform the services in strict accordance with the terms and conditions set forth in the solicitation, all for the bid amount. The individual submitting the Proposal must, and shall be deemed to, have binding authority to submit contracts on behalf of the responding firm.
- (b) **Determination of Responsiveness and Responsibility.** After Proposal opening, but before any award is made, the City shall evaluate (as applicable) the solicitation process, the bid total, any supplements to the Proposal submittal forms, Proposer experience, any proposed subcontractors and/or equipment manufacturers, Proposer's past performance and references, and any other data deemed by the City to be relative to making a determination of Proposer's responsibility and qualifications to perform satisfactorily under the resulting contract.
- (c) **Mistakes.** Proposers are expected to examine the specifications, delivery schedule, bid prices, extensions, and all instruction pertaining to the solicitation. Failure to do so shall be at Proposer's risk and expense. All extensions of the unit prices shown, and the subsequent addition of extended amounts, shall be verified by City. In the event of a discrepancy between the sum of the extended amounts and the bid total, the unit price shall govern (if applicable). The City reserves the right to add to or delete any item from a bid or resulting award when deemed to be in the best interest of the City.
- (d) **Subcontractors and Equipment Manufacturers.** Proposer may be required to submit, in writing, the names and addresses (and other material information) for any proposed subcontractors or equipment manufacturers identified in the Proposal. City reserves the right to disapprove any proposed subcontractor or equipment manufacturers whose technical or financial ability, resources, or experience are deemed (in the City's sole discretion) to be inadequate.
- (e) **Samples.** Samples of items when required, must be furnished free of expense to City and upon request, be returned to the bidder at the bidder's expense. Samples of selected items may be retained for comparison purposes.
- (f) **Right to Cancellation, Rejection, Disqualification, and Waiver.** City reserves the right to reject any bid where the prices appear to be unbalanced, and to reject any or all bids, or parts thereof, if it determines, in its sole discretion, that such rejection is in the best interest of the City. City reserves the right to cancel the bid in its entirety or waive any minor irregularity or technicality in bids received.

- (g) **Sole Proposer.** Where only a single responsible and responsive Proposal is received, City may, in its sole discretion, elect to conduct a price or cost analysis of the Proposal. Such Proposer shall cooperate with the City's analysis and provide such supplemental information as may be required. The determination whether to enter into an agreement with a sole Proposer shall be solely within the City's discretion and shall not be conditioned upon the City's performance of a price or cost analysis.
- (h) **Shortlisting and Oral Presentations.** In general, City wishes to avoid the expense (to the City and to proposing firms) of unnecessary presentations. Therefore, City will make every reasonable effort to rank/select firms based on written submittals alone. If no single top-ranked firm can be clearly identified by review of the written submittals alone, the City may shortlist Proposals and require those Proposers to make oral presentations, participate in interviews, or answer questions. These presentations, interviews, and questions will provide Proposers with an opportunity to demonstrate their qualifications, approach to the project, and ability to furnish the required services. City reserves the right in all instances to conduct personal interviews or require presentations of any or all Proposers prior to selection. City shall not be liable for any costs incurred by Proposers in connection with personal interviews or presentations (i.e., travel, accommodations).
- (i) **City's Selection Committee.** City's selection committee may consist of representatives from the City of Ocala, City Council members, and/or the Mayor. City reserves the right to adjust the makeup of the selection committee. Evaluation criteria and selection schedules will be announced either within the solicitation documents or with the posting of a Public Notice.

4.7. CONTRACT TERMS AND CONDITIONS. Please review the City's General Terms and Conditions prior to submitting a response to this Solicitation and expect for them to be included in any award resulting from this Solicitation. By submitting a response, Proposer acknowledges its acceptance of the Solicitation specifications, the City of Ocala's General Terms and Conditions, and any Special Terms and Conditions attached hereto without modification unless expressly stated in the submitted offer. If Proposer takes exception to any provision, Proposer must state the reason for the exception and state the specific contract language it proposes to include in place of the provision and upload said exceptions as part of Proposer's response to this Solicitation.

4.8. RIGHT TO PROTEST. Any actual bidder or offeror that has submitted a Proposal for a particular procurement and is aggrieved in connection with the solicitation or award of the contract must protest in writing in compliance with the City of Ocala's Procurement Policy found at www.bidocala.com.

END OF SECTION

Exhibit A - PRICE PROPOSAL**CONTRACT# FIN/240274****Proposer Name****Proposer Location****ENTER COMPANY NAME HERE****ANNUAL AUDIT COST**

ITEM	DESCRIPTION	AUDIT FEE
1	City Audit Fee - FY 2024	
2	CRA Audit & Report Preparation - FY 2024	
3	ACFR & Report Preparation - FY 2024	
TOTAL ALL INCLUSIVE FY 2024 PRICE		\$0.00
4	City Audit Fee - FY 2025	
5	CRA Audit & Report Preparation - FY 2025	
6	ACFR & Report Preparation - FY 2025	
TOTAL ALL INCLUSIVE FY 2025 PRICE		\$0.00
7	City Audit Fee - FY 2026	
8	CRA Audit & Report Preparation - FY 2026	
9	ACFR & Report Preparation - FY 2026	
TOTAL ALL INCLUSIVE FY 2026 PRICE		\$0.00
10	City Audit Fee - FY 2027	
11	CRA Audit & Report Preparation - FY 2027	
12	ACFR & Report Preparation - FY 2027	
TOTAL ALL INCLUSIVE FY 2027 PRICE		\$0.00
13	City Audit Fee - FY 2028	
14	CRA Audit & Report Preparation - FY 2028	
15	ACFR & Report Preparation - FY 2028	
TOTAL ALL INCLUSIVE FY 2028 PRICE		\$0.00
GRAND TOTAL FOR 5 YEAR TERM		\$0.00
ADDITIONAL ITEMS (if applicable)		
ITEM	DESCRIPTION	AUDIT FEE
16	DDD Audit & Report Preparation	\$0.00