



Islamorada, Village of Islands **SPECIAL CALL VILLAGE COUNCIL MEETING**

September 13, 2023 - 10:00 AM
Founders Park Community Center
87000 Overseas Highway
Islamorada, FL 33036

The Village Council has resumed the in-person regular meeting format. Virtual participation is still available to the public. Please see the last page of the agenda for participation details

AGENDA

- I. Call to Order/Roll Call**
 - A. Agenda Packet**
- II. Overview of the 'Sunshine' Law**
- III. Discussion Regarding Committee Duties & Responsibilities as adopted through Resolution No. 23-04-44**
- IV. Establish Factors to be Used for the Evaluation of Audit Services**
- V. Review of Draft Request for Proposals for Audit Services**
- VI. Public Comment**
- VII. Discussion of Next Meeting Date & Time and Items for Next Agenda**
- VIII. Adjournment**

Options for Viewing the Village Council Meeting:

The public is encouraged to watch the meeting on Monroe County's MCTV Comcast Channel 77. Alternatively, the public may view the meeting streamed live on the Village website from their personal computer, tablet or phone via the following link:

https://www.islamorada.fl.us/departments/communications/live_village_broadcast_meeting.php

Option 1: Email your comments.

- 1. Public comment should be submitted via email to: public.comment@islamorada.fl.us
- 2. The email should contain "Public Comment" in the subject line.
- 3. The name and address of the submitter shall be included in the email.

4. Public comment should be submitted by 9 a.m. the day before the meeting. Public comment will be sent to the Village Councilmembers for consideration prior to the meeting. Public comments will not be read during the meeting.

Option 2: Call in During the Meeting.

1. If phoning in, dial 305-224-1968 and enter the webinar **ID: 911 0656 4166** followed by #. When the Mayor opens public comment pertaining to the agenda item you are interested in dial *9 to be recognized by the Zoom meeting monitor. The Monitor will call you by the last four digits of your phone number. **Please be sure to unmute your phone when you are called upon.**

2. If watching online via Zoom: Open the Zoom webinar link <https://zoom.us/j/91106564166> and follow the prompts to join the webinar. When the Mayor opens public comment use the “raise your hand” feature to be recognized by the meeting monitor. Public comments will be heard in the order in which they are received.

ADA Assistance:

These meetings are open to the public. In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact the ADA Coordinator at (305) 664-6448 or by email at ADA@islamorada.fl.us at least 48 hours before the scheduled meeting



ISLAMORADA, VILLAGE OF ISLANDS

AUDITOR SELECTION COMMITTEE

Chair: Councilwoman Elizabeth Jolin

Members: Gail Gargano
Rachelle Keller
Joan Scholz

ISLAMORADA, VILLAGE OF ISLANDS

AUDITOR SELECTION COMMITTEE MEETING

Islamorada Administrative Center and Public Safety Headquarters
86800 Overseas Highway, 3rd floor conference room
Islamorada, FL 33036

September 13, 2023

10:00 AM

AGENDA

1. Call to Order/Roll Call
2. Overview of the 'Sunshine' Law
3. Discussion Regarding Committee Duties & Responsibilities as adopted through Resolution No. 23-04-44
4. Establish Factors to be Used for the Evaluation of Audit Services
5. Review of Draft Request for Proposals for Audit Services
6. Public Comment
7. Discussion of Next Meeting Date & Time and Items for Next Agenda
8. Adjournment

The public may watch remotely via the Zoom video conferencing application.

If phoning in, dial 305-224-1968 and enter the webinar ID: **873 4291 5749** followed by #.

If watching online via Zoom: Open the Zoom webinar link: <https://us06web.zoom.us/j/87342915749> and follow the prompts to join the webinar.

ADA Assistance:

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The Sunshine Law Requires

Government in the “Sunshine”

- ❖ Meetings of public boards or commissions must be open to the public.
- ❖ Reasonable notice of such meetings must be given.
- ❖ Minutes of the meeting must be taken and retained for public inspection upon request.

The Sunshine Law applies to “any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision of the state.” It includes elected as well as appointed boards.

The Sunshine Law Requires Open Meetings: Any gathering of two or more members of the same board or commission, whether formal or informal, to discuss some matter in which foreseeable action will be taken by that public board or commission ***IS A PUBLIC MEETING***.

What this means to you as a Committee Member: You may not communicate about any matter that may come before your committee with another member of your committee except during a public meeting of your committee.

Open Meetings

- All meetings and business of the committees shall comply with the requirements of Chapters 119 and 286 of the Florida Statutes.
- All meetings of the committees shall be open to the public at all times.
- Minutes of all meetings shall be recorded and maintained for the public record.

Helpful Examples

1. If two members of the committee meet for coffee at Starbucks and discuss a foreseeable project that will be the subject of committee debate in the future - (Sunshine Violation)
2. If two members of the same committee meet during a Village Council meeting and discuss a foreseeable project that will be the subject of committee debate in the future - (Sunshine Violation)
3. If a committee member sends a written report to inform the other members and there is no interaction between the members - (This is not a violation.)
4. If a committee member calls another committee member and discusses committee business - (Sunshine violation)

5. If the committee decides to conduct its business electronically among themselves - (Sunshine violation)
6. If a member of the committee cannot participate except by telephone or other interactive technology because of extraordinary circumstances such as an illness - (This is not a violation.)
7. If an electronic bulletin board is used to discuss matters over an extended period and the public is excluded - (Sunshine violation)
8. If a committee member tells a Councilmember their thoughts on a topic that will be debated by the committee - (This is not a violation.)
9. If a member of one committee discusses a topic that will be debated by that committee with a member of another committee - (This is not a violation.)
10. If two members of the same committee both attend a Village Council meeting and publicly speak on an item that will be the subject of committee debate, but not to one another - (Seek guidance)

Penalties for Violating Sunshine

1. Criminal Penalties - misdemeanor of the second degree (AGO 01- 84 criminal penalty applies to advisory board)
2. Removal from office
3. Non-criminal infraction - \$500 fine
4. Attorney fees
5. Civil action for Injunctive or Declaratory Relief

Public Notice

Meeting Notice

- “Reasonable Notice” must be provided to the public of the committee meeting.
- “Reasonable Notice” during non-emergency situations is generally considered to be at least 72 hours prior to the meeting.
- Type of notice varies depending on the items to be addressed and the board involved – usually is limited to posting notice in public places but can include publication in a newspaper. The staff liaison will ensure that proper public notice is made prior to the meeting.
- If a meeting is continued or adjourned to be later date, same type of notice of the future gathering must be provided.
- Publication of an agenda is generally recommended, but the Sunshine Law does not mandate notice of each and every item to be discussed.

Public Records

Article I, Section 24 of the Florida Constitution - right of access to any public record made or received in connection with the official business of any public body, officer, or employee of the state, or persons acting on their behalf, except those record exempted by law or specifically made confidential.

FS Chapter 119 - all state, county, and municipal records are open for personal inspection and copying by any person. The definition of “agency” in Chapter 119 includes advisory boards or committees.

Public Records – Meeting Minutes

1. Draft meeting minutes are subject to public inspection when the assigned recording secretary has completed the draft minutes and the draft has been reviewed by a member of the committee, staff liaison or other staff member.
2. Once approved by the committee, meeting minutes shall be signed by the Chair (or designee) and the recording secretary.
3. The signed minutes shall be forwarded to the Village Clerk within ten days to be maintained for public inspection upon request.

Examples of Other Types of Public Records

1. Email
Email messages made or received by agency employees and members of boards and commissions in connection with official business are public records and subject to disclosure in the absence of a statutory exemption from public inspection.
2. Telephone Messages
3. Letters
4. Other Correspondence

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RESOLUTION NO. 23-04-44

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, PERTAINING TO THE ESTABLISHMENT OF AN AUDITOR SELECTION COMMITTEE; DEFINING THE TERMS AND COMPOSITION; DEFINING THE MEETINGS AND DISQUALIFICATION; DEFINING THE STAFF PARTICIPATION; DEFINING THE GOALS AND OBJECTIVES; DEFINING THE DUTIES AND RESPONSIBILITIES; DEFINING THE SUNSET DATE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the FY 2021-2022 audit is the final year on the Village's ten-year contract with Mauldin & Jenkins, LLP, to conduct annual financial audits in accordance with Chapter 218.39, Florida Statutes; and

WHEREAS, Section 218.391, Florida Statutes, provides that each local government, prior to entering into a written contract for audit services, must use auditor selection procedures when selecting an auditor to conduct the annual financial audit; and

WHEREAS, the required selection procedures include establishing an Auditor Selection Committee (the "Committee"), assigning certain responsibilities to the Committee in evaluating and recommending an auditor for the annual financial audit, and specifying certain provisions that must be included in the written contract for audit services; and

WHEREAS, the Village Council desires to establish a Committee in accordance with the requirements of Section 218.391, Florida Statutes.

NOW THEREFORE BE IT RESOLVED BY THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Establishment of the Audit Selection Committee. The Village Council hereby establishes a Committee to assist in the selection of an auditor to conduct the annual financial audit required by Section 218.39, Florida Statutes.

Section 3. Terms and Composition. The Committee shall be comprised of three (3) members. All Committee members shall be residents of Islamorada, Village of Islands. One (1) Committee member shall be a member of the Village Council. The other two (2) members of the Committee shall either be licensed Certified Public Accountants, currently employed in responsible management positions in finance or accounting for a public or private entity, or have substantial past experience in responsible managerial positions in finance or accounting in either the public or private sector. Both Committee members shall be appointed by the Village Council based upon a super majority vote (four/fifths vote) of the Village Council.

Section 4. Meetings and Disqualification of Members. Meetings of the Committee shall be held on an as needed basis. All meetings of the Committee shall be public meetings. A majority of the currently appointed members of the Committee shall constitute a quorum. Provided there is a quorum present, a majority of those present and voting shall be required to adopt any motion or take any action. Should any member miss two (2) consecutive meetings without justification, that person shall be disqualified as a member of the Committee; and the Village Council shall immediately appoint a successor for the balance of the unexpired term of the vacant seat.

Section 5. Staff Participation. At all meetings of the Committee, at least one Village staff member will be present to provide information and input and to assist the Auditor Selection Committee with scheduling reports to the Village Council.

Section 6. Goals and Objectives.

1. Establish factors to be used for the evaluation of audit services to be provided by the audit firm. Such factors must include but not be limited to ability of personnel, experience, ability to furnish the requested services, compensation, and such other factors as may be determined by the Committee to be applicable to the particular requirements.
2. Publicly announce the RFP.
3. Provide the RFP to firms expressing interest in submitting proposals.
4. Evaluate proposal responses provided by qualified firms.
5. Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified.

Section 7. Duties and Responsibilities.

1. Pursuant to section 218.391(2)(b), Florida Statutes, the member of the Village Council serving on this Committee shall be the Committee Chairperson.
2. The Chairperson shall appoint a member of the Committee or the staff liaison to record the minutes of all meetings and provide a copy of those minutes to

the Village Clerk following approval of the minutes by an affirmative vote of the Committee during a publicly noticed meeting.

3. The Committee will establish a timeline for drafting of a RFP, publicly announcing the RFP, evaluating proposal responses and making its recommendations to the Village Council.

Section 8. Sunset. The Committee shall sunset on the date the agreement for audit services is presented to the Village Council for approval.

Section 9. Effective Date. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 13th day of April, 2023.

Motion to adopt by Sharon Mahoney, second by Mark Gregg.

FINAL VOTE AT ADOPTION

Mayor Joseph B. Pinder III	<u>Yes</u>
Vice Mayor Sharon Mahoney	<u>Yes</u>
Councilwoman Elizabeth Jolin	<u>Yes</u>
Councilman Mark Gregg	<u>Yes</u>
Councilman Henry Rosenthal	<u>Yes</u>


JOSEPH B. PINDER III, MAYOR

ATTEST:


MARNE MCGRATH, VILLAGE CLERK

APPROVED AS TO FORM AND LEGALITY FOR THE
USE AND BENEFIT OF ISLAMORADA, VILLAGE OF ISLANDS:


JOHN J. QUICK, INTERIM VILLAGE ATTORNEY



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ISLAMORADA, VILLAGE OF ISLANDS

AUDIT SERVICES RFP #14-01

EVALUATION OF PROPOSALS

Alberni, Caballero & Co., LLP	Carr, Riggs & Ingram, LLC	Cherry Bekaert, LLP	Grau & Associates	Harvey, Covington & Thomas, LLC	Keef McCullough & Co., LLP	Marcum, LLP	Mauldin & Jenkins, LLC	Nowlen, Holt & Miner, PA
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(in alphabetical order)

PROPOSAL RESPONSIVENESS TO RFP

(Check if firm has included items in proposal)

Title Page

Reflects RFP Subject

Firm Name

Contact Name, Address, Telephone Number

Date of the Proposal

Table of Contents

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Transmittal Letter

Signed

Includes brief statement of proposer's
understanding of the work to be doneIncludes statement of commitment to perform the
work within the time period specifiedIncludes statement explaining why the firm
believes itself to be the best qualified to perform
the engagementIncludes statement that the proposal is a firm
and irrevocable offer

Detailed Technical Proposal

1 Original, 5 Copies, 1 CD

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Executed copies of the following appendices

Appendix B: Proposer Warranties

Appendix C: Sworn Statement on Public Entity
Crimes

Appendix D: Non-Collusion Affidavit

Appendix E: Acknowledgement of Addenda

Appendix F: Independence Affidavit

Sealed Dollar Cost Bid marked pursuant to
instructions on page 10 of the RFP

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ISLAMORADA, VILLAGE OF ISLANDS

AUDIT SERVICES RFP #14-01

EVALUATION OF PROPOSALS

<i>Alberni, Caballero & Co., LLP</i>	<i>Carr, Riggs & Ingram, LLC</i>	<i>Cherry Bekaert, LLP</i>	<i>Grau & Associates</i>	<i>Harvey, Covington & Thomas, LLC</i>	<i>Keef McCullough & Co., LLP</i>	<i>Marcum, LLP</i>	<i>Mauldin & Jenkins, LLC</i>	<i>Nowlen, Holt & Miner, PA</i>
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*(in alphabetical order)***EVALUATION CRITERIA***(Write in points awarded)***Mandatory Elements (Maximum Points - 20)**

The audit firm is independent and licensed to practice in the State of Florida

The firm has no conflict of interest with regard to any other work performed by the firm for the Village.

The firm adheres to the instructions in this RFP on preparing and submitting the proposal

The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

Expertise and Experience (Maximum Points - 40)

The firm's past experience and performance on comparable government engagements

The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation

Audit Approach (Maximum Points - 20)

Adequacy of proposed staffing plan for various segments of the engagement

Adequacy of sampling techniques

Adequacy of analytical procedures

Price (Maximum Points - 20)

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TOTAL POINTS

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REQUEST FOR PROPOSALS
FOR
PROFESSIONAL AUDITING SERVICES

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA
86800 Overseas Highway
Islamorada, FL 33036



RFP # 23-__

_____, 2023

ISLAMORADA, VILLAGE OF ISLANDS

**REQUEST FOR PROPOSALS
FOR
PROFESSIONAL AUDITING SERVICES**

RFP NUMBER: 23-

Issue Date: _____

Due Date: _____

Islamorada, Village of Islands (the "Village"), is soliciting proposals from qualified firms of certified public accountants to audit the Village's financial statements for the fiscal year ending September 30, 2023, with the option of auditing the Village's financial statements for the four (4) subsequent fiscal years.

The Village utilizes the DemandStar system to provide current information to potential customers, consultants and other types of vendors, as well as the general public. DemandStar is an automated vendor list categorized by specific commodity or service offered. This system will allow users to receive information quickly and conveniently, 24 hours a day, seven days a week. Businesses who have subscribed to the vendor list are notified by fax or email whenever a formal sealed bid has been issued for the commodity or service offered by the business. To be placed on the automated vendor list, contact DemandStar for details and subscription fees at www.DemandStar.com or by phone at (800) 711-1712.

Please indicate your interest in receiving a copy of the Request for Proposals document (RFP) by registering as a user on DemandStar and utilizing this established service or by making a request in writing to the Village Clerk at the following address:

Islamorada, Village of Islands
Attn: Marne McGrath, Village Clerk
86800 Overseas Highway
Islamorada, FL 33036

The Village will issue appropriate addenda as necessary to all firms in receipt of the RFP package and will post any addenda on DemandStar.com. No oral change or interpretation of the provisions contained in the RFP is valid. Written addenda will be issued when changes, clarifications, or amendments to the "Request for Proposals" document are deemed necessary. The issuance of a written addendum is the only official method whereby interpretation, clarification or additional information can be given. Firms that obtain information from sources other than addenda issued by the Village or on DemandStar.com are cautioned that the information may be incomplete.

All requests for information or clarification regarding this proposal shall be made in writing and submitted to the Village not later than seven (7) days prior to the proposal submittal date. Written inquiries not submitted through DemandStar may be directed to:

Mary Swaney, Procurement & Grants Administrator
E-mail: mary.swaney@islamorada.fl.us

No person is authorized to give oral interpretations of, or make oral changes to, this RFP. Only written Addendum from the Village shall be binding.

ISLAMORADA, VILLAGE OF ISLANDS

REQUEST FOR PROPOSALS PROFESSIONAL AUDITING SERVICES

TABLE OF CONTENTS

I.	INTRODUCTION	
A.	General Information	1
B.	Presentation Costs	1
C.	Certification	1
D.	Public Entity Crimes	2
E.	Form of Proposal Submission	2
F.	Evaluation Process	2
G.	Public Records	2
H.	Retention of Proposals and Acceptance of Conditions	3
I.	Insurance Requirements	3
II.	NATURE OF SERVICES REQUIRED	
A.	General	3
B.	Scope of Work to be Performed	3
C.	Auditing Standards to be Followed	4
D.	Reports to be Issued	4
E.	Special Considerations	6
F.	Working Paper Retention and Access to Working Papers	6
III.	DESCRIPTION OF THE GOVERNMENT	
A.	Background Information	6
B.	Fund Structure	6
C.	Basis of Budgeting	7
D.	Federal and State Awards	7
E.	Pension Plans	7
F.	Finance Department Operations	7
G.	Computer Systems and Programs	8
IV.	PROPOSAL AND SELECTION CALENDAR	8
V.	PROPOSAL REQUIREMENTS	
A.	Inquiries	9
B.	Submission of Proposals	9
C.	Sealed Dollar Cost Bid	10
D.	Technical Proposal Requirements	10
E.	Addenda	14

TABLE OF CONTENTS (continued)

VI. EVALUATION PROCEDURES

A. Auditor Selection Committee	14
B. Review of Proposals	14
C. Evaluation Criteria	14
D. Oral Presentations	15
E. Final Selection	15
F. Right to Reject Proposals	16
 APPENDIX A – INSURANCE REQUIREMENTS	 17
APPENDIX B – PROPOSER WARRANTIES	20
APPENDIX C – SWORN STATEMENT ON PUBLIC ENTITY CRIMES	21
APPENDIX D – NON-COLLUSION AFFIDAVIT	24
APPENDIX E – ACKNOWLEDGEMENT OF ADDENDA	26
APPENDIX F – INDEPENDENCE AFFIDAVIT	27

I. INTRODUCTION

A. General Information

Islamorada, Village of Islands, Florida, (the "Village") a local government municipality located in Monroe County, is requesting proposals from qualified certified public accounting firms to audit its financial statements for the fiscal year ending September 30, 2023, with the option of auditing its financial statements for each of the four (4) subsequent fiscal years.

The annual financial audits are required pursuant to Section 218.39, *Florida Statutes*, and are to be performed in accordance with the provisions contained in this Request for Proposals (RFP). Additionally, the audits are to be performed in accordance with the following laws and regulations:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA)
- The standards set forth for financial audits in the U. S. Government Accountability Office's (GAO) *Government Auditing Standards* (1994)
- U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*
- The provisions of the Federal Single Audit Act of 1984 (as amended in 1996)
- The rules and requirements established by the Auditor General of the State of Florida for form and content of audits
- The Florida Single Audit Act
- Section 11.45 , Florida Statutes
- State of Florida Department of Banking and Finance regulations
- Any other applicable Federal, State and local laws or regulations

There is no expressed or implied obligation for the Village to reimburse responding firms for any expenses incurred in preparing proposals in response to this RFP.

B. Presentation Costs

The Village shall not be liable for any costs, fees or expenses incurred by any firm in responding to the RFP or any subsequent inquiries or presentation relating to a response.

C. Certification

The signer of the proposal must declare that the only person(s), company or parties interested in the project as principals, are named therein; that the proposal is made without collusion with any other person(s), company or parties that submitted a proposal; that it is in all respects fair and in good faith, without collusion or fraud; and that the signer of the proposal has full authority to bind the principals.

D. Public Entity Crimes Act

In accordance with the Public Entity Crimes Act (Section 287.133, *Florida Statutes*), a person or affiliate who is a contractor who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases or real property to the Village, may not be awarded or perform work as a contractor, supplier, subcontractor or consultant under a contract with any public entity, and may not transact business with the Village 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. Violation of this section by the Contractor shall result in rejection of the bid, termination of the contract and may cause Contractor debarment.

E. Form of Proposal Submission

To be eligible for consideration, interested firms must submit one (1) original printed proposal, five (5) printed copies and one (1) electronic copy via email attachment or cloud storage link. The electronic copy should be exactly identical to what is on the original hardcopy proposal and should be labeled "Proposal for Audit Services." The Proposal should be created in a single .pdf file including all attachments in a format that enables word searches to the maximum extent possible. Forms and/or documents requiring signatures may be scanned but must be merged into the Proposal .pdf file.

F. Evaluation Process

Proposals submitted will be evaluated by a four-member Auditor Selection Committee established by the Village Council. The Village's Auditor Selection Committee consists of one member of the Village Council which will serve as Chair and three residents of the Village who are licensed Certified Public Accountants, currently employed in responsible management positions in finance or accounting for a public or private entity, or who have substantial past experience in responsible managerial positions in finance or accounting in either the public or private sector.

During the evaluation process, the Auditor Selection Committee and the Village reserve the right, where it may serve the Village's best interest, to request additional information or clarifications from proposers or to allow corrections of errors or omissions. At the discretion of the Village or the Auditor Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

G. Public Records

Upon award recommendation or thirty (30) days after proposal opening, whichever is earlier, any material submitted in response to this RFP will become a "public

record” and shall be subject to public disclosure consistent with Chapter 119, Florida Statutes (Public Record Law). Proposers must claim the applicable exemptions to disclosure provided by law in their response to the RFP by identifying materials to be protected, and must state the reasons why such exclusion from public disclosure is necessary and legal. The Village reserves the right to make all final determination(s) of the applicability of the Florida Public Records Law.

H. Retention of Proposals and Acceptance of Conditions

The Village reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Village and the firm selected.

G. Insurance Requirements

Proof of professional liability insurance, commercial general liability insurance, commercial automobile liability insurance, and worker’s compensation insurance coverage as required by law and as explained in Appendix A to this RFP must be provided.

II. NATURE OF SERVICES REQUIRED

A. General

The Village is soliciting the services of qualified firms of certified public accountants to audit its basic financial statements for the fiscal year ending September 30, 2023, with the option to audit the Village financial statements for each of the four (4) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this RFP.

B. Scope of Work to be Performed

The Village desires the auditor to express an opinion on the fair presentation of its governmental activities, its business-type activities, each of its major funds and its aggregate remaining fund information in conformity with generally accepted accounting principles.

The auditor is not required to audit the combining and individual fund financial statements and supporting schedules. However, the auditor is to provide an “in-relation-to” report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the introductory section of the report or the statistical section of the report.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is not required to audit the schedule of expenditures of federal and state awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the basic financial statements.

C. Auditing Standards to be Followed

To meet the requirements of this RFP, the audit shall be performed in accordance with the following:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA)
- The standards set forth for financial audits in the U. S. Government Accountability Office's (GAO) *Government Auditing Standards* (1994)
- U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*
- The provisions of the Federal Single Audit Act of 1984 (as amended in 1996)
- The rules and requirements established by the Auditor General of the State of Florida for form and content of audits
- The Florida Single Audit Act
- Section 11.45 , Florida Statutes
- State of Florida Department of Banking and Finance regulations
- Any other applicable Federal, State and local laws or regulations

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall compile the financial statements and footnotes based on information provided by the Village. In addition, the auditor shall prepare reports as required by adherence to the auditing standards cited in Section C above, including but not limited to:

- A report on the fair presentation of the general purpose financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal and state awards in relation to the audited basic financial statements.
- A report on compliance and internal control over financial reporting based on an audit of the basic financial statements.

- A report on compliance and internal control over compliance applicable to each major federal program.

In the required reports on compliance and internal controls, the auditor shall communicate any significant deficiency or material weakness found during the audit. A *significant deficiency* shall be defined as a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected. A *material weakness* shall be defined as a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. Significant deficiencies that are also material weaknesses shall be identified as such in the report.

Control deficiencies discovered by the auditors that are neither significant deficiencies nor material weaknesses shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls. A *control deficiency* shall be deemed to have occurred whenever the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Irregularities and illegal acts. The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the Mayor and Members of the Village Council.

Reporting to the Village Council. Auditors shall assure themselves that the Village's Mayor and Members of the Village Council are informed of each of the following:

- The auditor's responsibility under generally accepted auditing standards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Auditor's judgments about the quality of the Village's accounting principles
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants

- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

E. Special Considerations

The Village has not participated in the Certificate of Achievement for Excellence in Financial Reporting program through the Government Finance Officers Association since the audit for year ending September 30, 2012, because meeting the shortened program deadline of March 31 has not been possible for Village staff or for audit firm staff. If able to meet the deadline for the program in future years and should the Village opt to participate, Village staff will discuss with the selected auditor at that time.

The Schedule of Expenditures of Federal and State Awards and related auditor's report, as well as the reports on compliance and internal controls are to be issued as part of the annual comprehensive financial report.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Village of the need to extend the retention period. The auditor will be required to make working papers available upon request by the Village Manager or Finance Director.

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 at the auditor's expense.

III. DESCRIPTION OF THE GOVERNMENT

A. Background Information

The Village was incorporated as a municipality on December 31, 1997, and commenced operations on March 26, 1998. It is located in Monroe County, Florida and stretches from approximately Mile Marker 90.8 on the north to Mile Marker 72.5 on the south. The current population of the Village is approximately 7,114 residents. The Village is a legal taxing district with the power to levy ad valorem tax within its boundaries. Additional information regarding many aspects of the Village's operations may be obtained on the Village's website at www.islamorada.fl.us. The Village's prior year ACFR and budget are also accessible on the Village's website.

The Village operates under the Council/Manager form of government. The Village is governed by a five (5) member Village Council who serve for two-year terms. All five (5) Council Members are up for election every two (2) years. The Village Manager is appointed by the Village Council to administer Village operations and policy.

The Village fiscal year begins on October 1 and ends on September 30. Budgets are adopted annually in accordance with the Village Charter and Florida Statutes, and expenditures are controlled in accordance with written policies and procedures.

B. Fund Structure

The Village currently uses the following fund types and account groups in its financial reporting:

<u>Fund Type / Account Group</u>	<u># of Funds</u>
General Fund	1
Special Revenue Funds	4
Debt Service Funds	1
Capital Project Funds	2
Enterprise Funds	3
General Fixed Assets Account Group	1
General Long-term Debt Account Group	1

C. Basis of Budgeting

The Village prepares its budgets on a basis consistent with generally accepted accounting principles.

D. Federal and State Awards

The Village may receive federal and state grants for funding of water quality projects, including wastewater, stormwater and canal restoration construction projects and other projects. These grants would also be subject to reporting on the Schedule of Federal and State Awards.

E. Pension Plans

The Village provides contributions to the Florida Retirement System (FRS) for most General Employees and Fire Rescue employees. FRS is a state-wide cost-sharing multiple-employer defined benefit plan available to governmental units within the state and administered by the Florida Division of Retirement. All rates, benefits and amendments are established by the State of Florida.

The Village previously established a 401a defined contribution plan administered by Nationwide Retirement Solutions, Inc., to provide benefits at retirement for some non-Fire Rescue employees who opted to stay on the 401a plan when the Village transferred to the FRS. Plan revisions and contribution requirements are established and may be amended by the Village Council, and plan members do not make contributions to the Plan.

Finance Department Operations

The Village's Finance Department is headed by the Finance Director and consists of five employees. The principal functions performed by position are as follows:

Finance Director - Preparation of financial reports, including the annual comprehensive financial report, annual audit coordination, debt management, general ledger review, management of the Village's general liability, property, windstorm and flood insurance policies, non-ad valorem assessment coordination and tracking, and budget preparation.

Senior Staff Accountant – Handles bank relations and performs bank statement reconciliations, processes travel request authorizations and expense reports, oversees daily accounts payable and cash receipts processes, confirms wastewater system development charges due for new or expanded development.

Staff Accountant – Tracks capital project costs, performs capital asset inventory and adds and deletes assets accordingly, updates annual capital asset schedules for the ACFR, assists with general journal entries posting, cash receipts and accounts payable processing.

Procurement and Grants Administrator - Grant financial administration, prepares payment requests to grantor agencies, manages and tracks Village contracts and agreements for services, processes purchase requisitions and issues purchase orders, prepares bid proposal solicitation documents and oversees bid process, maintains capital asset records.

Accounts Payable Clerk & Cashier – Performs cashiering function for planning and building departments, processes accounts payable and daily cash receipts.

F. Computer Systems and Programs

The Village utilizes ERP Pro from Tyler Technologies as its financial management software application. This application has allowed the Village to move toward paperless workflow and electronic document management. Modules include cashiering, accounts payable, general ledger, fixed assets, payroll, and purchasing.

IV. PROPOSAL AND SELECTION CALENDAR

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for Proposal issued	_____
Deadline for questions or additional information	_____
Due date for Proposals	_____
Presentations by firms (tentative)	_____

Auditor Selection Committee Recommendations to
Village Council for Approval

After the Village Council approves the Auditor Selection Committee's recommendation and unless the Village Council establishes an Audit Committee to oversee annual audits, Finance Department staff will assume responsibility for coordinating interim work and fieldwork with the auditor to ensure the Village is able to meet the deadline to submit its ACFR to the State of Florida.

Finance Department staff, primarily the Finance Director, will be available during the audit to assist the firm by providing information, documentation, workpapers and explanations. The preparation of confirmations will also be the Finance Department's responsibility. The Village will provide the auditor with reasonable workspace and access to office equipment as required or requested. Remote VPN access will only be made available to audit staff. Report preparation, editing and printing shall be the responsibility of the audit firm.

V. PROPOSAL REQUIREMENTS

A. Inquiries

All requests for information or clarification regarding this proposal shall be made in writing and submitted to the Village not later than seven (7) days prior to the proposal submittal date. Written inquiries not submitted through DemandStar may be directed to:

Mary Swaney, Procurement and Grants Administrator
Islamorada, Village of Islands
E-mail: mary.swaney@islamorada.fl.us.

B. Submission of Proposals

The following material is required to be received by _____ at 5:00 p.m. for a proposing audit firm to be considered:

One (1) master copy (so marked) of a Technical Proposal, five (5) printed copies and one (1) electronic copy by email attachment or cloud storage link. The electronic copy should be exactly identical to what is on the original hardcopy proposal and should be labeled "Proposal for Audit Services." The Proposal should be created in a single .pdf file including all attachments in a format that enables word searches to the maximum extent possible. Forms and/or documents requiring signatures may be scanned but must be merged into the Proposal .pdf file.

The proposal should include the following sections and information:

1. Title Page - showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
2. Table of Contents

3. Transmittal Letter – signed letter of transmittal briefly stating the proposer’s understanding of the work to be done, the commitment to perform the work within the time period specified, a statement explaining why the firm believes itself to be the best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer.
4. Detailed Technical Proposal – should follow the order set forth in Section V D of this RFP.
5. Executed copies of the following appendices attached to this RFP:
 - Appendix B: Proposer’s Guaranty
 - Appendix C: Proposer’s Warranties
 - Appendix D: Public Entity Crimes Statement
 - Appendix E: Non-Collusion Affidavit
 - Appendix F: Acknowledgement of Addenda
 - Appendix G: Independence Affidavit

C. Sealed Dollar Cost Bid

The proposer shall submit copies of the proposal as explained in B above. Additionally, the same number and type of copies of a dollar cost bid in a separate sealed envelope marked as follows should be submitted:

SEALED DOLLAR COST BID PROPOSAL
FOR
ISLAMORADA, VILLAGE OF ISLANDS
FOR
PROFESSIONAL AUDIT SERVICES

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The Village will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Village.
- c. A Total All-Inclusive Maximum Price for the September 30, 2023 engagement.

Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

Islamorada, Village of Islands
Attn: Marne McGrath, Village Clerk
86800 Overseas Highway
Islamorada, FL 33036

D. Technical Proposal Content

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Village in conformity with the requirements of this RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.

The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of the Village as defined by generally accepted auditing standards and the U.S. Government Accountability Office's *Government Auditing Standards* (1994).

The firm should also list and describe the firm's professional relationships involving the Village for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit. In addition, the firm shall give the Village written notice of any professional relationships entered into during the period of this agreement.

3 License to Practice in the State of Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and 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.

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.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in the State of Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

6. Prior Engagements with the Village

List separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the Village by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this RFP. In developing the work plan, reference should be made to such sources of information as the Village's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement

NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL

- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the Village's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work

h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should 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 the Village.

E. Addenda

The Village reserves the right to issue addenda. Each Proposer shall acknowledge receipt of such addenda on the form provided as Appendix E. In the event any Proposer fails to acknowledge receipt of such addenda, firm's proposal shall nevertheless be construed as though the addenda had been received and acknowledged and the submission of the proposal shall constitute acknowledgment of receipt of all addenda, whether or not received by the firm. It is the responsibility of each prospective Proposer to verify that the firm has received all addenda issued before depositing the proposal with the Village.

VI. EVALUATION PROCEDURES

A. Auditor Selection Committee

Proposals submitted will be evaluated by a four-member Auditor Selection Committee selected by the Village Council and consisting of one member of the Village Council and three residents of the Village who are licensed Certified Public Accountants, currently employed in responsible management positions in finance or accounting for a public or private entity, or who have substantial past experience in responsible managerial positions in finance or accounting in either the public or private sector.

B. Review of Proposals

The Auditor Selection Committee will use a point formula during the review process to score proposals. Each member of the Auditor Selection Committee will first score each technical proposal by each of the criteria described in Section C below. The full Auditor Selection Committee will then convene to review and discuss these evaluations and to combine the individual scores to arrive at a composite technical score for each firm. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

After the composite technical score for each firm has been established, the sealed dollar cost bid will be opened and additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.

The Village reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. Evaluation Criteria

Proposals will be evaluated using four sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for expertise and experience, audit approach and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements (Maximum Points - 20)
 - a. The audit firm is independent and licensed to practice in the State of Florida.
 - b. The firm has no conflict of interest with regard to any other work performed by the firm for the Village.
 - c. The firm adheres to the instructions in this RFP on preparing and submitting the proposal
 - d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
2. Expertise and Experience (Maximum Points - 40)
 - a. The firm's past experience and performance on comparable government engagements
 - b. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation
3. Audit Approach (Maximum Points - 20)
 - a. Adequacy of proposed staffing plan for various segments of the engagement
 - b. Adequacy of sampling techniques
 - c. Adequacy of analytical procedures
4. Price: (Maximum Points - 20)

COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN
AUDIT FIRM

D. Oral Presentations

During the evaluation process, the Auditor Selection Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the

Auditor Selection Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

The Village Council will select a firm based upon the recommendation of the Audit Committee. It is anticipated that a firm will be selected by _____.

Following notification of the firm selected, it is expected a contract will be executed between both parties by _____.

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Village and the firm selected. The Village reserves the right without prejudice to reject any or all proposals.

APPENDIX A

REQUIRED INSURANCE

Respondent to the RFP shall, at their own expense, procure and maintain throughout the duration of the Agreement, with insurers acceptable to the Village, the types and amounts of insurance conforming to the minimum requirements set forth herein. With respect to the Professional/Pollution policy(ies), Respondent shall provide to the Village a certified copy of the insurance policy or policies which provide the coverage described below. With respect to all other coverages, as evidence of compliance with the insurance required herein, Respondent shall furnish the Village with:

- (a) a fully completed satisfactory Certificate of Insurance evidencing all coverage required herein. Also, a copy of the actual additional insured endorsement as issued on the Commercial General Liability policy, signed by an authorized representative of the insurer(s) verifying inclusion of the Village and the Village's council members, officials, officers and employees as additional insureds in the Commercial General Liability coverage;
- (b) the original of the policy(ies); or
- (c) other evidence satisfactory to the Village.

Until such insurance is no longer required by this Agreement, Respondent shall provide the Village with renewal or replacement evidence of insurance at least thirty (30) days prior to the expiration or termination of such insurance.

If requested to do so by the Village, Respondent shall, within thirty (30) days after receipt of a written request from the Village, provide the Village with a certified, complete copy of the policies of insurance providing the coverage required.

Workers' Compensation/Employer's Liability Insurance

Such insurance shall be no more restrictive than that provided by the Standard Workers' Compensation Policy, as filed for use in Florida by the National Council on Compensation Insurance, without restrictive endorsements. In addition to coverage for the Florida Workers' Compensation Act, where appropriate, coverage is to be included for the Federal Employer's Liability Act and any other applicable Federal or State law. The policy must be endorsed to provide the Village with 30 days' notice of cancellation. The minimum amount of coverage (inclusive of any amount provided by an umbrella or excess policy) shall be:

Part One:	"Statutory"	
Part Two:	\$ 1,000,000	Each Accident
	\$ 1,000,000	Disease – Policy Limit
	\$ 1,000,000	Disease – Each Employee

The Workers' Compensation Policy must be endorsed to waive the insurer's right to subrogate against the Village, and its members, officials, officers and employees in the manner which would result from the attachment of the NCCI Waiver Of Our Right To Recover From Others Endorsement (Advisory Form WC 00 03 13) with the Village, and its council members, officials, officers and employees scheduled thereon.

Commercial General Liability Insurance

Such insurance shall be no more restrictive than that provided by the most recent version of standard Commercial General Liability Form (ISO Form CG 00 01) as filed for use in the State of Florida without any restrictive endorsements other than those required by ISO or the state of Florida or those described below. The coverage may include restrictive endorsements which exclude coverage for liability arising out of:

- Mold, fungus, or bacteria
- Terrorism
- Sexual molestation

The Village and the Village's council members, officials, officers, agents and employees shall be included as an "Additional Insureds" on a form no more restrictive than ISO Form CG 20 10 (Additional Insured - Owners, Lessees, or Contractors). The policy must be endorsed to provide the Village with 30 days' notice of cancellation. The minimum limits (inclusive of amounts provided by an umbrella or excess policy) shall be:

\$ 1,000,000	General Aggregate
\$ 1,000,000	Products/Completed Operations Aggregate
\$ 1,000,000	Personal and Advertising Injury
\$ 1,000,000	Each Occurrence

Automobile Liability Insurance

Such insurance shall be no more restrictive than that provided by Section II (Liability Coverage) of the most recent version of standard Business Auto Policy (ISO Form CA 00 01) without any restrictive endorsements, including coverage for liability contractually assumed, and shall cover all owned, non-owned, and hired autos used in connection with the performance of the work. The policy must be endorsed to provide the Village with 30 days' notice of cancellation. The minimum limits (inclusive of any amounts provided by an umbrella or excess policy) shall be:

\$ 1,000,000	Each Occurrence – Bodily Injury and Property Damage Combined
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Professional Liability Insurance

Such insurance shall be on a form acceptable to the Village and shall cover Respondent for liability arising out of the rendering or failure to render professional services in the performance of the services required in the Agreement including any hold harmless and/or indemnification agreement. The policy must be endorsed to provide the Village with 30 days' notice of cancellation.

The minimum limits (inclusive of any amounts provided by an umbrella or excess policy) shall be:

\$ 1,000,000	Each Claim
\$ 1,000,000	Annual Aggregate

The insurance provided by Respondent shall apply on a primary basis. Any insurance, or self-insurance, maintained by the Village shall be excess of, and shall not contribute with, the insurance provided by Respondent.

Except where prior written approval has been obtained hereunder, the insurance maintained by Respondent shall apply on a first dollar basis without application of a deductible or self-insured retention. Respondent shall pay on behalf of the Village or the Village's council members, officials, officers, agents and employees any deductible or self-insured retention applicable to a claim against the Village or the Village's council, officials, officers, agents and employees.

Compliance with these insurance requirements shall not limit the liability of Respondent. Any remedy provided to the Village by the insurance provided by Respondent shall be in addition to and not in lieu of any other remedy (including, but not limited to, as an indemnitee of Respondent) available to the Village under the Agreement or otherwise.

Neither approval nor failure to disapprove insurance furnished by Respondent shall relieve Respondent from responsibility to provide insurance as required by this Agreement.

Certificates of Insurance must be completed as follows:

1. **Certificate Holder**
Islamorada, Village of Islands
86800 Overseas Highway, 3rd Floor
Islamorada, Florida 33036
2. **Additional Insured for Commercial General Liability**
Islamorada, Village of Islands and its Council members, officials, officers and employees.

APPENDIX B

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Village.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C

SWORN STATEMENT ON PUBLIC ENTITY CRIMES

SECTION 287.133, FLORIDA STATUTES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Islamorada, Village of Islands

by _____
[print individual's name and title]

for _____
[print name of entity submitting sworn statement]

whose business address is

and (if applicable) its Federal Employer Identification Number (FEIN) is _____

(If the entity has no FEIN, include the Social Security Number of the individual

signing this sworn statement: _____)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means 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 the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand than an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
- a. A predecessor or successor of a person convicted of a public entity crime; or
 - b. An entity under the control of any natural person who is active in the

management of the entity and who has been convicted of a public entity crime.

- c. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.

6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. [Indicate which statement applies.]

___ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

___ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

___ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. [attach a copy of the final order]

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT

PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Signed, sealed and delivered

AUDITOR

in the presence of:

By: _____

(Printed Name)

(Title)

Witness my hand and official notary seal/stamp at _____ the day and year written above

STATE OF FLORIDA)
) SS:
COUNTY OF _____)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared _____ as _____ of _____, an organization authorized to do business in the State of Florida, and acknowledged executing the foregoing Affidavit as the proper official of _____ for the use and purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation. He/She is personally known to me or has produced _____ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this ____ day of _____, 20__.

NOTARY PUBLIC

My Commission Expires:

APPENDIX D

NON-COLLUSION AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He/She is _____ of _____, the Proposer that has submitted the attached Proposal;
2. He/She is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
3. Such Proposal is genuine and is not a collusive or sham Proposal;
4. Neither said Proposer nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other Proposer, firm or person to submit a collusive or sham proposal in connection with the Agreement for which the attached Proposal has been submitted or to refrain from proposing in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement of collusion or communication of conference with any other Proposer, firm, or person to fix the price or prices, or of any other Proposer, or to fix any overhead, profit or cost element of the proposal or the response of any other Proposer, or to secure through any collusion, connivance, or unlawful agreement any advantage against Islamorada, Village of Islands, Florida, or any person interested in the proposed Agreement; and

APPENDIX E

ACKNOWLEDGMENT OF ADDENDA

The Proposer hereby acknowledges the receipt of the following addenda issued by the Village and incorporated into and made part of this RFP. In the event the Proposer fails to include any such addenda in the table below, submission of this form shall constitute acknowledgment of receipt of all addenda, whether or not received by him/her.

ADDENDUM NUMBER	DATE RECEIVED	PRINT NAME	TITLE	SIGNATURE (BLUE INK ONLY)

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INDEPENDENCE AFFIDAVIT

Page 47 of 47