



# The Florida Legislature

## OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY

PK Jameson, Coordinator



**Office of Program Policy Analysis and Government Accountability (OPPAGA)  
(6)(b) Contract for Consulting Services-Invitation to Negotiate  
Walton County Discretionary Sales Surtax Performance Audit  
Contract No. OP2110**

***OPPAGA ANTICIPATES MAKING A RECOMMENDATION ON OR BEFORE 6/17/22***

OPPAGA is seeking proposals from experienced consultants to conduct a performance audit of the program associated with the Walton County proposed discretionary sales surtax in accordance with s. 212.055(11), *Florida Statutes*. The audit must be conducted by a CPA licensed pursuant to Chapter 473, *Florida Statutes*.

**Qualifications:**

In addition to demonstrating that the audit will be conducted by a Florida CPA, proposals must show performance auditing experience, illustrate an understanding of performance audit methodology, propose a team with subject matter and audit expertise, and assign appropriate team members for each task. For complete information regarding the details of this procurement, please review the attached documents in their entirety.

**Submittal Information:**

Submitted responses must be provided electronically to [oppagaprocurement@oppaga.fl.gov](mailto:oppagaprocurement@oppaga.fl.gov)

**Award Process:**

OPPAGA will negotiate with vendors as proposals are received and will recommend contracting with the vendor it comes to final terms with first. OPPAGA's recommendation will be subject to final approval by designees of the Florida Legislature.

**Notice of Intent:**

Consultants intending to submit a proposal for this procurement are requested to submit a notice of intent to [oppagaprocurement@oppaga.fl.gov](mailto:oppagaprocurement@oppaga.fl.gov) indicating the date the proposal will be submitted.

**Questions:**

Please direct all questions to Janet Tashner, General Counsel, (850) 717-0526.

## **Contract for Consulting Services Reply Documents**

### **Contract No. OP2110: Walton County Discretionary Surtax Performance Audit**

*Refer to Schedule A and B of Contract OP2110 for Scope of Work and Deliverables*

Please provide the following information in your reply:

#### **I. Information Cover Sheet**

A completed and signed Respondent's Information Coversheet (**Appendix A**). This document must be signed by an individual responsible for the organization's response and authorized to negotiate for the organization during the negotiation process, including binding signature authority.

#### **II. Warranties Certifications (Appendix B)**

#### **III. Non-Collusion Statement (Appendix C)**

#### **IV. Disclosure Information (Appendix D)**

#### **V. Conflicts Statement**

A transmittal letter in the form of a standard business letter, signed by an individual authorized to legally bind the Contractor, listing any and all personal or contractual relationships that exist or have existed within the last three (3) years, between the Contractor, or its predecessor organization, and **Walton County, Florida**. Not every prior or existing contractual relationship will constitute a conflict, but the Contractor must include sufficient description of the personal or contractual relationship(s) to enable the Legislature to determine whether a conflict exists. OPPAGA, in its sole discretion, will make the final determination regarding the existence of a conflict of interest.

#### **VI. Corporate Capabilities**

This portion of the Reply should describe the Contractor's organizational experience with similar projects and demonstrate its understanding of the nature of analysis required for this project by providing the information detailed below. This section describes information requested about the Contractor's firm experience. (Contractor's individual team members' experience is addressed in Section VII.)

This portion of the Reply must include the items below.

- A description of the **current and past experience** the Contractor has that is comparable to the effort required in this project.
- A description of the Contractor organization's **internal product quality assurance system** and the name, title and contact information for their quality assurance manager who can provide additional information.

- **Business references** for three (3) engagements undertaken by the Contractor organization within the past five (5) years that were of comparable size and complexity to the requirements of this project. For each business reference listed, the Contractor should identify the nature of the services provided, and the **name, title, mailing address, email address, and telephone number** of persons OPPAGA may contact to verify organizational experience. Contractors shall complete the References Form in **Appendix E** to this Request to provide the contact information for its references.

## VII. Project Staffing and Organization

In this portion of the Reply, the Contractor must describe the qualifications of all individuals who will be assigned to the project. The Reply must include each individual's **experience and knowledge** to perform they will be assigned related to the Scope of Work and Deliverables.

Desired attributes of team members include: ***Project must be led by a CPA licensed pursuant to Chapter 473, Florida Statutes.***

This portion of the Reply must include the items below.

- An **organizational chart** for this project that covers the personnel assigned, including identification of subcontractors.
- The total number of **project hours** broken out by each individual assigned to the project. The hours devoted to the project must ensure that the Contractor's proposed methodology to produce each deliverable can be successfully implemented in a timely manner.
- Identification of the individual assigned as day-to-day **project manager** and a description of that individual's prior project leadership experience including any recent, significant experience similar to the scope and complexity of this project.
- Each team member's specific **role** on the project, tasks and subtasks they will be responsible for,> and their specific **related experience** in projects similar to this project.

Once individual team members are identified and accepted by OPPAGA, no changes to the staff, roles, or hours will be permitted without prior approval from OPPAGA.

## VIII. Proposed Methodology

The proposed methodology section of the Reply is critical to demonstrating the Contractor's knowledge, experience, and understanding of the Scope of Services requested. In this portion of the Reply, the Contractor must provide a detailed description of the proposed methodologies that will be employed to gather information and conduct the necessary analyses for this review. The Contractor's Reply must state that it will provide all services outlined and meet all requirements provided in Scope of Services of this Solicitation.

This portion of the Reply also must include the information below.

- The specific **methods**, such as surveys, interviews, focus groups, cost-benefit analyses, that will be used.
- The **primary data** that will be evaluated and the sources of the data.
- The methods that will be used to ensure the **completeness, accuracy, and reliability** of the data analyzed in the project.
- Any **benchmarks/standards** that will be used.
- Any **statistical analyses** and analytical tools, such as Excel, SPSS and SAS, that will be used.
- The methods that will be used to receive and incorporate **feedback** regarding the information in project deliverables, including statements, exhibits, conclusions, and findings.

#### **IX. Financial Reply (Appendix F)**

In this portion of the Reply, the Contractor must provide the total cost of the project. The cost submitted must be fixed and all-inclusive for meeting the requirements of this project and completing all services described in the Contractor's Reply. The Florida Legislature will not pay for travel costs.

The Contractor must utilize the Cost Form included in Appendix H. The Contractor must complete each field of the Cost Form, Appendix H. (The Contractor may use electronic means to complete the form.)

#### **X. Certification of Minimum Requirements (Appendix G)**

#### **XI. Documentation of Qualifications (Appendix H)**

In this portion of the Reply, the Contractor must provide documentation that the individual identified as the project manager for the project is a certified public accountant licensed pursuant to Chapter 473, Florida Statutes.

Appendix A  
Information Cover Sheet

**OFFICE OF PROGRAM POLICY ANALYSIS  
AND GOVERNMENT ACCOUNTABILITY**

**State of Florida Legislature**

*Walton County Discretionary Surtax Performance Audit Reply  
OP2110*

**Company (Vendor) Name:**

Company Type (Corporation, LLC, etc.):

Principal Address:

City:

State:

Zip Code:

FEID No.:

Website URL:

**Contract Manager:**

Contract Manager Address:

City:

State:

Zip Code:

Email Address:

Telephone No.:

**Legal Notice Contact Name:**

Address:

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

**VENDOR AGREES TO THE TERMS OF CONTRACT OP2110 THROUGH SUBMISSION OF  
THIS PROPOSAL AND SIGNATURE BELOW**

**Authorized Representative:** \_\_\_\_\_  
(Owner or Authorized Corporate Officer/Title)

Signature (Manual): \_\_\_\_\_  
(Owner or Authorized Corporate Officer)

## **Appendix B**

### **Warranties Certifications**

- The Contractor is registered to do business in the State of Florida.
- The Contractor or any other organization associated with the Reply is not currently under suspension or debarment by the State or any other governmental authority.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers, or employees of any other organization associated with this Reply are not currently under investigation by any governmental authority and have not in the last ten years been convicted or found liable for any act prohibited by law in any jurisdiction involving conspiracy or collusion with respect to bidding on any public contract.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers or employees of any other organization associated with this Reply have no delinquent obligations to the State, including a claim by the State for liquidated damages under any other contract.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers or employees of any other organization associated with this Reply have not within the preceding three years been convicted of or had a civil judgment rendered against them or is presently under indictment for or otherwise criminally or civilly charged for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers or employees of any other organization associated with this Reply have not within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

Name of Contractor \_\_\_\_\_

Signature \_\_\_\_\_

Printed or Typed Name \_\_\_\_\_

**Appendix C**  
**Non-Collusion Statement**

I certify that this Reply is made without prior understanding, agreement, or connection with any corporation, firm or person submitting a Reply for the same services, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Reply and certify that I am authorized to sign this document for the organization and that the organization is in compliance with all requirements of this Reply including, but not limited to, certification requirements.

Organization: \_\_\_\_\_

Signature: \_\_\_\_\_

(Authorized Officer)

Name: \_\_\_\_\_

(Printed or typed name)

**Appendix D**  
**Disclosure Information**

Upon reasonable inquiry, the organization discloses, on the lines below:

That the following identified owner, officer, director, employee, agent or lobbyist who is/was a current or former member, officer or employee of the Florida Legislature or any of its units and was, is, or will be significantly involved in preparing or approving the services in this proposed contract, representing the interests of the organization regarding this proposed contract, or doing the work covered under this proposed contract.

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

That the following identified current or former member or employee of the Florida Legislature owns, directly or indirectly, an interest of five percent (5%) or more of the total assets or capital stock in the company.

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

If none, check here \_\_\_\_\_

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Name of Contractor: \_\_\_\_\_

Name of Corporate Office: \_\_\_\_\_

Signature of Corporate Officer: \_\_\_\_\_

Title or Position: \_\_\_\_\_

Telephone: \_\_\_\_\_ Date: \_\_\_\_\_



## Appendix E References

**Client 1:** \_\_\_\_\_

Contact Person and Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Type and Duration of Service: \_\_\_\_\_

Dates of Services: \_\_\_\_\_

**Client 2:** \_\_\_\_\_

Contact Person and Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Type and Duration of Service: \_\_\_\_\_

Dates of Services: \_\_\_\_\_

**Client 3:** \_\_\_\_\_

Contact Person and Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Type and Duration of Service: \_\_\_\_\_

Dates of Services: \_\_\_\_\_

Respondent: \_\_\_\_\_

## Appendix F

### Financial Reply

For all individuals that will perform work, provide below, the name of the individual, job title, role on the project, and estimated hours devoted to the project.

**TOTAL PROJECT COST** (EXCLUDING OPTIONAL BRIEFINGS AND PRESENTATIONS)

Name	Job Title	Project Role	Tasks & Subtasks	Hours
TOTAL HOURS				
FIXED COST				\$

## OPTIONAL BRIEFINGS-DELIVERABLE #8(a)

Cost per briefing	\$
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**TOTAL NOT TO EXCEED COST (4 Briefings) \$**

## OPTIONAL PRESENTATIONS -DELIVERABLE #8(b)

Cost per presentation	\$
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<b>TOTAL NOT TO EXCEED COST (2 Presentations)</b>	<b>\$</b>
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**TOTAL NOT TO EXCEED COST OF ALL OPTIONAL DELIVERABLES \$**

**Appendix G**  
**Certification of Minimum Requirements**

**The Vendor must complete** the certification by putting an "X" in the appropriate box.

Minimum Requirements	Yes	No
Vendor must ensure that a Certified Public Accountant (CPA) licensed pursuant to Ch. 473, Florida Statutes, supervises all work associated with the performance audit (i.e. the "Project Manager"). Vendor must provide a copy of the CPA license		

I hereby certify that the entity meets the Minimum Requirements as stated above.

By: \_\_\_\_\_

Date: \_\_\_\_\_

**Appendix H**  
**Documentation of Qualifications**

**Contract for Consulting Services**  
**Walton County Discretionary Surtax Performance Audit**  
**Contract Number OP2110**

This contract is between the Florida Legislature (Legislature) on behalf of the Office of Program Policy Analysis and Government Accountability (OPPAGA) and **<Company Name>**, a **<state registered>** **<business type: corporation, partnership, llc, etc.>** registered to do business in Florida, with a principal address of **<address of contractor>** (Contractor). An OPPAGA designee shall act as the Legislature's Contract Manager (LCM).

The purpose of this contract is to acquire the services of an independent consulting firm to fulfill the requirements of s. **212.055(11), Florida Statutes**. The Legislature requires a Contractor to **conduct a performance audit of Walton County** more fully described in Schedule A.

**1. Contract Documents**

This Contract between the Legislature and the Contractor is comprised of this document and the following documents which are integrated into and made part hereof. In the event that there is a specific, direct, and irreconcilable conflict between any two or more provisions contained in this document and the component Schedules and Appendices, the conflicting provisions will be given the following precedence:

1. Contract for Consulting Services and attachments, including
  - i. Appendix I: Florida Legislature Payment Policy, Joint Policies and Procedures of the Presiding Officers
  - ii. Schedule A: Scope of Work, and
  - iii. Schedule B: Deliverables
2. Contractors submitted quote and proposal dated **<date of contractor's quote>**

**2. Consultant Services and Deliverables**

The Consultant Services include the services described in Schedule A and deliverables described in Schedule B. The Contractor agrees that the designated members of its proposed team shall continue to be the members on this project team for the duration of this contract; unless Contractor requests and the LCM approves a substitution of another team member to this contract in writing. The Contractor will designate a Project Manager to act as the project team lead to coordinate with the LCM. The Project Manager for this contract is **<name, title, address, email, phone>**.

**3. Term**

The Contract shall become effective upon execution and shall continue in effect until **<date contract ends May 31, 2023>**, unless terminated, amended or extended before that date according to the provisions herein.

#### 4. Consideration

In consideration of the performance of the services described in this Contract, the Legislature agrees to pay and Contractor agrees to accept a deliverable-based fixed total payment of < **\$X** > representing the Fixed Cost, except as otherwise provided herein, in full settlement for the work described in this Contract. This sum shall be payable upon receipt and approval of deliverables, as described in Schedule B and the schedule below. *The payment schedule below supersedes any payment terms contained in the attachments to this Contract.*

In consideration of the performance of the optional deliverable services performed in this contract, the Legislature agrees to pay and the Contractor agrees to accept a fixed total payment as described in Schedule B and the schedule below. OPPAGA will notify the Contractor in writing whether and how many optional **Deliverable 8(a) and 8(b)** appearances will be required. Once the optional deliverables are approved in writing and the Contractor has satisfactorily performed the deliverable, the Contractor will submit an invoice for payment in addition to the deliverable-based fixed cost described above, in accordance with the schedule below, not to exceed **\$X**, in additional costs.>

DELIVERABLE	DESCRIPTION	DUE DATE	INVOICE AMOUNT
Deliverable 4	Report Outline	July 13, 2022	
Deliverable 5	Draft Report	August 3, 2022	
Deliverable 7	Final Report	August 26, 2022	
<b>Deliverable-based Fixed Cost</b>			
Optional Deliverable 8(a)	Legislative Briefings: Maximum of 4 calls		<\$x each > <no more than \$x total for four>
Optional Deliverable 8(b)	Legislative Testimony Maximum of 2 appearances		<\$x each> <no more than \$x total for two>
<b>Total Not to Exceed Cost of All Optional Deliverables</b>			
<b>Maximum Total</b>			

#### 5. Time is of the Essence

The Parties agree that time is of the essence in the completion and performance of Contractor's duties and obligations hereunder.

#### 6. Termination for Convenience

The Legislature may terminate the Contract, in whole or in part, upon written notice to the Contractor. The Legislature shall reimburse the Contractor for fees and costs actually incurred for authorized services satisfactorily performed prior to the notice of termination.

#### 7. Termination for Cause and Remedies of the Legislature

Any one or more of the following events shall constitute an Event of Default on the part of the Contractor.

- a. Contractor fails to provide the Consultant Services as required under the Contract;
- b. Contractor discontinues the performance of the work required under the contract;
- c. Contractor fails to promptly pay any and all taxes or assessments imposed by and legally due any state or federal government;
- d. Contractor makes or has made a material misrepresentation or omission in any materials provided to the Legislature;
- e. Contractor commits any material breach of the Contract; or
- f. Contractor refuses to allow public access to all documents, papers, letters, or other material after a determination by OPPAGA that certain records are public record, pursuant to section 25 contained herein.

Upon the occurrence of an “Event of Default” on the part of the Contractor, the Legislature is entitled to one or all of the following remedies:

- a. Equitable Relief.
- b. Monetary Damages (including any re-procurement costs).
- c. Termination of Contract.

## **8. Choice of Law and Venue**

The exclusive venue of any legal or equitable action that arises out of or relates to the Contract shall be the appropriate state court in Leon County, Florida; in any such action, Florida law shall apply and the parties waive any right to jury trial.

## **9. Availability of Funds**

The performance of the Contract shall be subject to and contingent upon the availability of funds lawfully appropriated by and to the Legislature and applicable for the purpose of the services specified.

## **10. Payment Terms**

Payment will be made after receipt of a correct invoice from the Contractor and approval by the Legislature in accordance to Payment Policy of the Florida Legislature Joint Policies and Procedures of the Presiding Officers, attached hereto and incorporated herein as Appendix I. Invoices must be submitted in detail sufficient for a proper pre-audit and post-audit thereof. Invoices will not be presented for any Deliverable until the Contractor completes all terms of the Deliverable and receives the written approval of the Deliverable by the LCM. Acceptance of Deliverables will be dependent upon Contractor’s demonstration that the Contractor has incorporated the LCM’s comments and edits through resubmission of the Deliverable to the LCM and written approval of the Deliverable by the LCM. Deliverable resubmissions are due to the LCM within 48 hours of receiving the LCM’s comments and edits.

OPPAGA shall be billed upon completion and written acceptance by the LCM of the Deliverables below, identified in Schedule B.

**Deliverable #4—Report Outline**      Payment of 25% of fixed cost

**Deliverable #5**—Draft Report                      Payment of 25% of fixed cost

**Deliverable #7**—Final Report                      Payment of 50% of fixed cost

## **11. Florida Substitute Form W-9**

A completed Substitute Form W-9 is required from Contractors doing business with the State of Florida. The Contractor must register as a vendor with the State of Florida, Department of Financial Services. The registration and requirements for registering and submitting electronically a Substitute Form W-9 are available at: <http://flvendor.myfloridacfo.com>.

## **12. Project Timeline**

- **June 29, 2022:**                      Project Commencement
- **July 6, 2022:**                      Work Plan to LCM
- **July 13, 2022:**                      Report Outline to LCM
- **August 3, 2022:**                      Draft Report to LCM
- **August 10, 2022:**                      Draft Digest to LCM
- **August 26, 2022:**                      Final Report to LCM

## **13. Performance Guarantee**

The Parties agree that time is of the essence in the performance of services in this Contract. Any delay in the performance of the Deliverables as contained in the Contract can have a negative impact on the activities and functions of the Legislature. The Contractor acknowledges that untimely performance will damage the Legislature but by their nature such damages are impossible to ascertain presently and will be difficult to ascertain in the future. The issues involved in determining the amount of damages will be multiple and complex, and will be dependent on many and variant factors, proof of which would be burdensome and require lengthy and expensive litigation, which the Parties desire to avoid. Accordingly, the Parties agree that it is in the Parties' best interest to agree upon a reasonable amount of damages which are not intended to be a penalty but are solely intended to compensate for unknown and unascertainable damages and serve as a guarantee of the performance by the Contractor. The LCM may waive the payment of any performance guarantee.

- If the Contractor fails to submit **any deliverable by the deadline in Schedule B**, it shall pay **\$1,000** for every calendar day until the Deliverable is acknowledged as received by the LCM. Any Deliverable received after **9 AM ET** on the Deliverable due date will be considered late unless an alternate Deliverable schedule was previously agreed upon in writing by the LCM and the Contractor.

Notwithstanding anything to the contrary, the Contractor will not be assessed any performance guarantee to the extent any such delays in the above-noted Deliverables is due to the acts or omissions of the Legislature or Force Majeure, which includes natural disasters like hurricanes, floods, or other "acts of God," war, terrorism or threats of terrorism, civil disorder, labor strikes



or disruptions, fire, disease or medical epidemics or outbreaks, curtailment of transportation facilities preventing or delaying travel, or other emergency beyond the parties' control.

#### **14. Insurance**

The Contractor shall not commence any work in connection with this Contract until it has obtained all of the appropriate insurance coverage to adequately protect the Legislature from any and all liability and property damage hazards which may result in the performance of the Contract, including errors and omissions insurance for the willful or negligent acts or omissions of any officer, employees or agents thereof. Furthermore, all insurance shall be with qualified insurers duly licensed to transact business in this state. The Legislature shall be exempt from, and in no way liable for, any sums of money which may represent a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Contractor providing such insurance. Upon request, the Contractor shall furnish the Legislature an insurance certificate which will evidence that all of the appropriate coverages are fully in effect.

#### **15. Indemnification**

The Legislature intends that the Contractor be fully liable for the actions of its agents, employees, partners, or subcontracts and shall fully indemnify, defend and hold harmless the Legislature and its officers, agents and employees from suits, actions, damages and costs of every name and description, including attorney's fees, arising from or relating to personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by, but only to the extent attributable to, the Contractor, its agents, employees, partners or subcontractors to the fullest extent allowed by Florida law.

#### **16. Limitation of Liability**

Neither the Legislature nor the Contractor is liable to each other for special, indirect, punitive, or consequential damages, even if the party has been advised that such damages are possible. No Party shall be liable for lost profits, lost revenue, or lost institutional operating savings. The Legislature may, in addition to other remedies available to it at law or in equity and upon notice to the Contractor, retain such monies from amounts due to the Contractor as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against it. The Legislature may set off any liability or other obligation of the Contractor under any contract with the Legislature.

#### **17. Subcontractors or Third Party Vendors**

This Contract was premised upon the evaluation and the reliance of the Florida Legislature on the Contractor, its proposed staffing and expertise for this Contract, including its subcontractors, through a competitive solicitation process. Therefore, this Contract, or any portion thereof, shall not be assigned or further subcontracted without the prior written approval of the Florida LCM. However, no subcontract shall, under any circumstances, relieve the Contractor of its liability and obligation under this Contract, and despite any such subcontract, the Florida Legislature shall conduct its business through the Contractor, who shall retain the legal responsibility for performing the Contractor's obligations, including payments to its subcontractors.

## **18. Representations**

Contractor understands that any misstatements or lack of candor by Contractor about the qualifications or availability of it or its personnel constitutes a breach of the resulting Contract and may be grounds for immediate termination of Contractor's services by the Legislature. Contractor represents further that it has had the opportunity to seek counsel and is not under duress from the Legislature or any other person.

## **19. Taxes**

The Legislature does not pay any state or Federal taxes and all fees are exclusive of any taxes.

## **20. Waivers**

The Legislature shall not be deemed to have waived any of its rights or remedies hereunder unless such waiver are in writing and signed by the Legislature. No delay or omission on the part of the Legislature in exercising any rights or remedies shall operate as a waiver of such right or remedy or any other rights or remedies. A waiver on any one occasion shall not be construed as a bar or waiver of any right or remedy on future occasions.

## **21. Prohibition Against Assignment**

This Contract may not be assigned by the Contractor, in whole or in part, except by prior written authorization by the LCM.

## **22. Warranties**

The Contractor warrants that it is qualified and possesses the requisite skills, knowledge, experience and necessary staff to provide the services as stated in this Contract. The Contractor shall devote such time and effort to the performance of the services as may be necessary to satisfactorily complete the Services as authorized herein. The Contractor agrees that its performance of any other services during the Contract Term will not interfere with the faithful and timely performance of this Contract.

The Contractor warrants that, to the best of its knowledge, there is no pending or threatened action, proceeding, or investigation, or any other legal or financial condition, that would in any way prohibit, restrain, or diminish the Contractors ability to satisfy its Contract obligations. The Contractor warrants that neither it nor any affiliate is currently on the convicted vendor list maintained pursuant to section 287.133, Florida Statutes, or on any other state or the federal government. The Contractor shall immediately notify the Legislature in writing if its ability to perform is compromised in any manner during the term of the Contract.

The Contractor warrants that the Services will be provided in a professional manner and in accordance with the standards generally observed in the industry for similar services and will be provided with reasonable skill and care. The Contractor warrants that it shall use reasonable endeavors to maintain continuity in its staff engaged to provide the Services. The Contractor will use all reasonable endeavors to ensure that the Services will be free from harmful programming, scripts, virus, spyware, backdoors or other deleterious components. The Contractor shall work with and cooperate with the Legislature's personnel and or contractors.

## 23. Notices

All legal or other notices and other communications required or permitted to be given under this Contract other than routine operational communications must be in writing and must be hand delivered, or mailed via U.S. mail or express overnight courier with a reliable system for tracking delivery, or confirmed facsimile or electronic mail with a copy sent by another means specified herein, addressed to the respective parties as follows:

To Legislature: OPPAGA, Coordinator  
P.O. Box 1475  
Tallahassee, FL 32399-1475

OPPAGA Contract Manager for Walton County Discretionary Sales Surtax  
P.O. Box 1475  
Tallahassee, FL 32399-1475

OPPAGA, General Counsel  
P.O. Box 1475  
Tallahassee, FL 32399-1475

To Contractor: **<Contract Manager for Contractor>**  
**<Contractor Address>**

The effective date of any notice under this Contract shall be the date of delivery or refusal of such notice, and not the date of mailing.

## 24. Contract Manager

The Contract Manager on behalf of the Legislature is Laila Racevskis, 111 W. Madison Street, Suite 312, P.O. Box 1475 Tallahassee, FL 32399-1475. The Contract Manager on behalf of the Contractor is **<contractor name, title, and mailing address and email address>**. All written and verbal approvals referenced in the Contract must be obtained from the parties' contract managers or their designees, and all notices must be given to the parties' contract manager.

## 25. Working Papers and Public Records

All records made or received by the Contractor as working papers in conjunction with this Contract shall become the property of the Florida Legislature, Office of Program Policy Analysis and Government Accountability (OPPAGA). OPPAGA may direct the Contractor to return sensitive documents to the document owner.

Other records may be public records available for inspection by the public in accordance with the provisions of Article I Section 24, Florida Constitution, and s. 11.0431, Florida Statutes. Pursuant to s. 11.51(4), Florida Statutes, OPPAGA work papers are exempt from s. 24(a), Article I of the State Constitution. If the Contractor receives a request for public records, the Contractor shall immediately notify the LCM of the request and shall coordinate with the LCM. However, in order to assure that records subject to any exemption are not disclosed, the Contractor shall

not allow any inspection of or otherwise disclose any information found in said documents or records unless and until so directed by the LCM.

## **26. Other Conditions**

Contractor shall not publish, release, or present to any third party any information, findings, or recommendations concerning work done or information gained under this Contract without approval by the Florida Legislature through its Contract Managers. All contacts by media concerning work done or information gained under this Contract shall be referred to the LCM for response.

## **27. Entire Contract**

This Contract constitutes the, entire understanding of the parties to it and supersedes any prior contracts, written or oral, related to the same subject matter. This Contract cannot be changed except in writing by the signature of both parties. However, reasonable changes to the deliverables due dates may occur upon written request and justification by the Contractor and written approval by the LCM.

## **28. Execution in Counterparts**

The Contract may be executed in counterparts, each of which shall be an original and all of which shall constitute one and the same contract. Delivery of an executed counterpart of a signature page to the Contract by e-mail, facsimile or other electronic transmission shall be effective as delivery of a manually executed counterpart.

Executed at Tallahassee, Florida, on the dates shown below.

### **The Florida Legislature:**

#### **The Florida Senate:**

By: \_\_\_\_\_

Wilton Simpson, President

Date: \_\_\_\_\_

#### **The Florida House of Representatives:**

By: \_\_\_\_\_

Chris Sprowls, Speaker

Date: \_\_\_\_\_

#### **Contractor:**

\_\_\_\_\_  
By: \_\_\_\_\_

(Print Name)

Title: \_\_\_\_\_

(Print title)

Date: \_\_\_\_\_

## APPENDIX I

### Payment Policy of the Florida Legislature Joint Policies and Procedures of the Presiding Officers

#### 3.5 INVOICE PROCESSING PROCEDURE

The Finance & Accounting Office will perform the following actions on each invoice:

- (1) Audit each invoice, including any duplicate invoices, for compliance with the contractual agreement or purchase order and mathematical accuracy, and determine if the payment is properly authorized or not previously paid;
- (2) Record information into the State's accounting system; and
- (3) Maintain voucher files with supporting documentation, files of unpaid purchase orders, and other files as necessary to maintain adequate accounting control and documentation.

##### 3.5.1 INVOICE PROCESSING TIME LIMITS

- (1) A voucher authorizing payment of an invoice submitted to a unit of the Legislature will be filed with the Department of Financial Services (DFS) no later than 20 days after receipt of the invoice and receipt, inspection, and approval of the goods or services, except that, in the case of a bona fide dispute, the voucher will contain a statement of the dispute and authorize payment only in the amount not disputed. Approval and inspection of goods or services will take no longer than five working days unless the bid specifications, purchase order, or contract specifies otherwise. If a voucher filed within the 20-day period is returned by DFS because of an error, it will nevertheless be deemed timely filed. For the purposes of determining the receipt of invoice date, the Legislature is deemed to receive an invoice on the date on which a proper invoice is first received in the Finance & Accounting Office. The Legislature is deemed to receive an invoice on the date the invoice was postmarked if the Finance & Accounting Office failed to annotate the invoice with the date of receipt at the time it actually received the invoice.
- (2) The Finance & Accounting Office will keep a record of the date of receipt of the invoice; dates of receipt, inspection, and approval of the goods or services; date of the voucher; and date of issuance of the warrant in payment thereof.
- (3) The Legislature may make partial payments to a contractor upon partial delivery of goods or services or upon partial completion of construction when a request for such partial payment is made by the contractor and approved by the legislative unit. Provisions of this section will apply to partial payments in the same manner as they apply to full payments.
- (4) Travel and other reimbursements to state officers and employees will be the same as payments to vendors pursuant to this section.

## **Schedule A**

### **Scope of Work**

#### **1. Statement of Purpose**

The goal of this contract is to fulfill the requirements s. 212.055, Florida Statutes. The relevant portion states as follows:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(11) PERFORMANCE AUDIT.—(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax. (b)1. At least 180 days before the referendum is held, the county or shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability. 2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant. 3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or . 4. The county or shall keep the information on its website for 2 years from the date it was posted. 5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void. (c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must include an examination of issues related to the following: 1. The economy, efficiency, or effectiveness of the program. 2. The structure or design of the program to accomplish its goals and objectives. 3. Alternative methods of providing program services or products. 4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments. 5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or which relate to the program. 6. Compliance of the program with appropriate policies, rules, and laws. (d) This subsection does not apply to a referendum held to adopt the same discretionary surtax that was in place during the month of December immediately before the date of the referendum.

#### **2. Scope of Work**

In accordance with s. 212.055(11), Florida Statutes, and *Government Auditing Standards* (2011 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a

performance audit of Walton County program areas within the administrative unit(s) which will receive funds through the referenda approved in the attached final resolution, attached hereto and incorporated herein as Exhibit A-1. The performance audit must evaluate the county administrative units responsible for the development, construction, and operation of transportation systems, facilities, and services including but not limited to projects that improve roads and bridges, expand public transit options, fix potholes, enhance bus services, relieve rush hour bottlenecks, improve intersections, and make walking and biking safer in incorporated and unincorporated areas of the county.

**See Exhibit A-1, below for the related ordinance.**

During the review, the Contractor must complete the tasks outlined below under Research Tasks. The proposal must include a plan of work for completing these tasks.

## **2.1 Research Tasks**

Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods as needed to soundly document and clearly and credibly communicate related findings and recommendations related to each of the issues described in 2.1.1 through 2.1.6. A finding statement or header must be developed for each of the six major research tasks. Each of the six finding statements must clearly, directly, and succinctly provide an overall conclusion regarding the program(s) performance based on an evaluation of the items identified under the applicable research task.

**2.1.1 The economy, efficiency, or effectiveness of the program.** Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost;
2. Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost;
3. Review findings and recommendations included in any relevant internal or external reports on program performance and cost;
4. Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.;
5. Evaluate program performance and cost based on reasonable measures, including best practices;
6. Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget; and
7. Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

- 2.1.2 The structure or design of the program to accomplish its goals and objectives.** Tasks related to the examination of this issue must include, but are not limited, to the following:
1. Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs; and
  2. Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.
- 2.1.3 Alternative methods of providing services or products.** Tasks related to the examination of this issue must include, but are not limited, to the following:
1. Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions;
  2. Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions;
  3. Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services; and
  4. Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (*e.g.*, other counties, *etc.*).
- 2.1.4 Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.** Tasks related to the examination of this issue must include, but are not limited, to the following:
1. Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the county's strategic plan;
  2. Assess the measures, if any, the county uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and
  3. Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.
- 2.1.5 The accuracy or adequacy of public documents, reports, and requests prepared by the county which relate to the program.** Tasks related to the examination of this issue must include, but are not limited, to the following:
1. Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;
  2. Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the related to the program;
  3. Determine whether the public has access to program performance and cost information that is readily available and easy to locate;



4. Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public; and
5. Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the and that these procedures provide for adequate public notice of such corrections.

**2.1.6 Compliance of the program with appropriate policies, rules, and laws.** Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Determine whether the program has a process to assess its compliance with applicable (*i.e.*, relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies;
2. Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures;
3. Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means; and
4. Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

## **2.2 Site Visits**

Site visits are not required. The Vendor may propose a plan and tentative site visit schedule for fieldwork.

ORDINANCE 2022-06

**AN ORDINANCE LEVYING A ONE-CENT SALES SURTAX IN WALTON COUNTY, FLORIDA IN ACCORDANCE WITH AND TO FINANCE TRANSPORTATION INFRASTRUCTURE AS SET FORTH IN FLORIDA STATUTES SECTION 212.055(1); REQUIRING APPROVAL BY A MAJORITY OF THE ELECTORS OF WALTON COUNTY IN A REFERENDUM; PLACING SAID REFERENDUM ON THE GENERAL ELECTION BALLOT FOR NOVEMBER 8, 2022; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.**

**WHEREAS**, §212.055(1) Fla. Stat. (2021) provides for authority to enact a discretionary sales tax known as a transportation system surtax, and;

**WHEREAS**, Walton County is duly qualified under the terms of Florida law to enact the discretionary sales tax stated herein and the governing board of Walton County, by adoption of this Ordinance express its intent and desire to do so, and;

**WHEREAS**, the development, construction and operation of transportation systems, facilities, and services will ensure that Walton County (the "County") continues to be a premier place to live, attractive as a location for existing employment and economic opportunities, an ideal location for new targeted employment and economic opportunities, and a leading destination for existing and developing tourism opportunities, and;

**WHEREAS**, the needed construction, repair and maintenance of both new and existing transportation systems, facilities, and services is a paramount concern, need, and desire of Walton County and its citizens, and funding provided by this surtax will address those concerns and needs in a timely and economically effective manner, and;

**WHEREAS**, the costs imposed by the surtax will be appropriately and fairly spread among citizens and visitors to Walton County, and thus is the most effective and reasonable method of funding the transportation systems, facilities, and services needed and desired, and;

**WHEREAS,** a dedicated local revenue source, such as this Transportation System Surtax, is essential to funding the development, construction and operation of these transportation systems, facilities, and services in the County, and which will insure the health, safety and welfare of the citizens, and;

**WHEREAS,** the Board of County Commissioners (“the Board”), as the governing body of Walton County, desires to enact this Ordinance to provide for the levy of, and referendum on, a one percent discretionary sales tax known as a Transportation System Surtax in accordance with section §212.055(1) Fla. Stat. (2021), which action is in the best interest of the County and serves both a county purpose and a public purpose;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA:**

**SECTION 1. TRANSPORTATION SALES SURTAX LEVY.**

A.) In accordance with §212.054 and §212.055(1) Fla. Stat. (2021), and subject to approval of a majority of the electors of Walton County voting in a referendum election conducted pursuant to Section 4 hereof, there shall be levied and imposed throughout the incorporated and unincorporated areas of Walton County, Florida, a one percent Transportation System Sales Surtax, as authorized by §212.055(1), Florida Statutes, on all transactions taxable pursuant to section 212.054, Florida Statutes, occurring in Walton County, Florida.

B.) The Transportation Sales Surtax shall be effective commencing January 1, 2023, and shall remain in effect until December 31, 2051.

C.) The Transportation Sales Surtax shall be levied and imposed in accordance with section §212.054 Fla. Stat. (2021), and the rules promulgated by the Florida Department of Revenue.

**SECTION 2. CREATION OF TRUST FUND.**

The Board hereby establishes a trust fund to be known as the "Transportation System Sales Surtax Trust Fund" (the "Trust Fund"), into which all revenues generated from the levy of the Transportation Sales Surtax shall be deposited. Monies on deposit in the Trust Fund shall be restricted for the purposes described in this Ordinance.

**SECTION 3. USE OF TRANSPORTATION SALES SURTAX PROCEEDS.**

Proceeds of the Transportation Sales Surtax shall be used for the purpose of funding transportation facilities and services in the incorporated and unincorporated areas of the County permitted by §212.055(1) Fla. Stat. (2021) and as amended from time to time.

**SECTION 4. CONDUCT OF REFERENDUM ELECTION.**

Pursuant to §212.055(10) Fla. Stat. (2021), the Board hereby calls for a referendum election on the levy of this discretionary sales tax and directs the Walton County Supervisor of Elections to place the submission of a referendum question to the electors of Walton County to determine whether a majority of electors of the County voting in said election are in favor of the levy of the Transportation System Sales Surtax. Said referendum election shall be scheduled to take place on and as part of the November 8, 2022 general election, as approved and authorized by Florida law and by the Walton County Supervisor of Elections. Reasonable costs associated with conducting the referendum election, if any, shall be paid by the Board.

**SECTION 5. REFERENDUM.**

A.) The proposed levy of the Transportation Sales Surtax shall be presented to the Walton County electorate by placing the question of whether to approve the same on the ballot at the referendum called pursuant to Section 4 hereof.

B.) The question on the ballot shall be in substantially the following form:

Should transportation facilities and services be funded throughout Walton County, including, but not limited to, projects that improve

roads and bridges, expand public transit options, fix potholes, enhance bus services, relieve rush hour bottlenecks, improve intersections, and make walking and biking safer by levying a one-cent sales surtax for 30 years?

\_\_\_\_\_ FOR the one-cent sales surtax

\_\_\_\_\_ AGAINST the one-cent sales surtax

D.) Notice of the referendum shall be published in accordance with any and all provisions of Florida law, and unless contrary to any provision of Florida law shall be published in a newspaper of general circulation in Walton County, at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is held, the date of first publication in said newspaper to be at least thirty (30) days before said referendum, in the manner provided §100.342 Fla. Stat. (2021). This provision shall be subject to any notice provisions deemed controlling over §100.342 Fla. Stat. (2021), and shall be conformed to require compliance with any such controlling provision(s).

E.) The Clerk of the Board of County Commissioners shall provide, on behalf of the Board, the notices to the Florida Department of Revenue required by §212.054(7)(a)-(b) Fla. Stat. (2021)

#### **SECTION 6. PERFORMANCE AUDIT.**

In accordance with §212.055(11) Fla. Stat. (2021), an independent certified public accountant licensed pursuant to Chapter 473 of Florida Statutes shall conduct a performance audit of the program associated with the proposed surtax. The County shall comply with all provisions of §212.055(11) Fla. Stat. (2021) as may be amended from time to time governing said performance audit.

#### **SECTION 7. CONFLICTS AND SEVERABILITY.**

It is declared to be the intent of the Board that if any section, subsection, sentence, clause or provision of this Ordinance be held invalid by a court of competent jurisdiction, or is deemed in

conflict with any law, it shall in no way affect the validity of the remaining portions of this Ordinance, and shall thereafter be severed with all remaining portions hereof remaining in full force and effect.


**SECTION 7. EFFECTIVE DATES.**

A certified copy of this ordinance shall be electronically filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment. This ordinance shall take effect immediately upon filing with the Florida Department of State.

The levy of the Transportation Sales Surtax proposed by this Ordinance shall become effective January 1, 2023, only if approved by a "For" vote by a majority of those voting on the question posed at the November 8, 2022 referendum. If a majority of those voting on the question posed do not vote "For", the proposed levy shall not be authorized and this Ordinance shall be of no further force and effect.

Passed and duly adopted in regular session by the Board of County Commissioners of Walton County, Florida, this 26<sup>th</sup> day of April 2022.

Attest

  
\_\_\_\_\_  
Alex Alford, Clerk of Circuit Court  
and County Comptroller



**BOARD OF COUNTY COMMISSIONERS  
OF WALTON COUNTY, FLORIDA**

  
\_\_\_\_\_  
Michael Barker  
Chairman of the Board

## **Schedule B**

### **Deliverables**

The LCM will provide feedback to the Contractor on the completeness and clarity of presentation of each deliverable in order to ensure that the Legislature's information needs are met, and may propose modifications or revisions. Acceptance of deliverables will be dependent upon the LCM's written approval and Contractor's demonstration that the Contractor has incorporated OPPAGA's comments and edits, which may require multiple rounds of review for each deliverable. This will occur through the resubmission of any Deliverable to the LCM with all changes tracked and responses made to all comments. For document management, each version of the draft produced by the vendor should be numbered or dated; OPPAGA will differentiate its response by adding "OPPAGA edits" to the document title. Deliverable resubmissions are due to the LCM within 48 hours of receiving OPPAGA's comments and edits. The LCM may require the Contractor to complete edits in less than 48 hours to meet the contract Deliverable schedule.

**Deliverable #1—Project Commencement:** No later than **June 29, 2022**, the Contractor must contact county officials, copying the LCM, and arrange an entrance conference. During the entrance conference, the Contractor must discuss with county officials the audit scope, timeline, protocols, initial data request, and other issues necessary to initiate the audit. The Project Manager (i.e., the Certified Public Accountant licensed pursuant to Chapter 473, Florida Statutes, who supervises all work associated with the audit) must notify the OPPAGA LCM in writing by email of the date of the entrance conference.

**Deliverable #2—Work Plan:** The Contractor must submit a Work Plan, which the Project Manager has reviewed and approved, to the LCM no later than **July 6, 2022**.

- The Work Plan must include a detailed schedule of tasks and timeframes that includes site visit itineraries, assigned staff, and completion dates for tasks.
- The Work Plan must describe specific activities, e.g. specific interviews, the Contractor will undertake to complete each of the research tasks (2.1.1 through 2.1.6). At a minimum, these activities must address those items identified in the Scope of Work under the applicable research task.

**Deliverable #3 – Routine Updates:** At a minimum, the Project Manager must provide the LCM with **biweekly** updates on the progress of fieldwork and tentative findings. The Project Manager must attend these meetings and may include other project staff as deemed necessary to provide complete information on the current status of the review. These updates will occur throughout the contract period by telephone or video conferencing software at a mutually agreed upon time and will include discussion of potential findings and concerns. Additional meetings may be held at the request of the LCM.

**Deliverable #4– Report Outline:** The Contractor must submit a Report Outline, which the Project Manager has reviewed and approved, to the LCM no later than **July 13, 2022**. The Report Outline must include each potential outcome related to each of the research tasks in the Scope of

Work (2.1.1 through 2.1.6) that is expected to be included in the draft report, identification of the key evidence upon which each outcome will be based, and recommendations. For purposes of this review, an outcome statement must provide either a positive or a negative (adverse) conclusion relative to the research task examined. Each of the outcomes must clearly, directly, and succinctly provide an overall conclusion based on the evaluation of the items identified in the Scope of Work under the applicable research task. The Report Outline also must identify any additional analyses/information that could have a significant effect on the conclusion as it relates to each research task. The LCM will provide feedback, including any proposed modifications or revisions, to the Contractor to ensure that the Draft Report meets all contract requirements.

**Deliverable #5—Draft Report:** The Contractor must submit an electronic version of the Draft Report to the LCM no later than **August 3, 2022**. This Draft Report must include all outcomes related to each of the research tasks (**2.1.1 through 2.1.6**) in the Scope of Work proposed for inclusion in the Final Report with supporting evidence, and the Contractor's proposed recommendations. The Draft Report must include the six findings proposed for inclusion in the Final Report, with written descriptions of the evidence and data that support each finding, and the Contractor's proposed recommendations. Following each finding statement, the Draft Report must include subsections for the county units. Each subsection must provide the rationale for the finding, including, at a minimum, a thorough, evaluative narrative description of the items identified in the Scope of Work under the applicable research task. Each finding statement must provide a clear overall conclusion (positive or negative/adverse) on the program(s) performance related to each of the six research tasks. The Draft Report must include recommendations to address all negative/adverse findings related to research tasks 2.1.1 through 2.1.6.

The Draft Report should also include all charts, graphs, and exhibits that are proposed for inclusion in the Final Report. The Draft Report also must include an executive summary that clearly and succinctly describes the audit findings and recommendations associated with each task and subtask that will be included in the Final Report.

**Deliverable #6—Draft Digest:** The Contractor must submit an electronic version of the Draft Digest to the LCM no later than **August 10, 2022**. The Digest must provide a concise overview of the audit findings and recommendations, following the prescribed format provided in Exhibit B1 and limited to no more than 4 pages.

Upon receiving written final approval of the Draft Report and the Digest from the LCM, the Vendor must submit an electronic version of the Draft Report, as a pdf with a draft watermark, to the county.

**Deliverable #7—Final Report:** The Contractor must submit an electronic version of the Final Report, which the Project Manager has reviewed and approved, to the LCM no later than **August 26, 2022**. The Final Report must include the approved Digest as the first segment of the Final Report, followed by the executive summary, then report text. The Vendor must include in its Final Report any written response from the county that is submitted to the Vendor no later than **August 24, 2022**. The LCM must approve any suggested edits to the Final Report based on feedback from the county to address the accuracy and completeness of key findings and recommendations



contained in the Draft Report. Upon receiving written final approval of the Final Report from the LCM, the Vendor must submit an electronic pdf version of the Final Report to the county.

**Optional Deliverable #8: Briefings and Legislative Testimony.** Following receipt and approval of the Draft Report, the LCM may, at the complete and sole discretion of OPPAGA, ask the Contractor in writing, to provide briefings and/or legislative testimony. If requested, this testimony would occur sometime after **August 10, 2022**, but prior to **May 31, 2023**. The Contractor shall price this optional deliverable independently as part of their financial reply. The Legislature makes no assurances that this Deliverable will be requested and will not approve expenditures incurred without prior approval.

- **(a)Briefings:** The Contractor, including all senior Contractor team members necessary to discuss report information, may be asked to provide up to four (4) conference call briefings to the Legislature. The actual number of briefings and the persons receiving those briefings shall be within the sole discretion of OPPAGA. No travel reimbursement will be provided. The itemized cost for each individual briefing and the total cost for four briefings should be presented on the financial reply.
- **(b)Legislative testimony:** The Contractor may be asked to appear in Tallahassee, Florida to provide up to two (2) in-person presentations to legislative committees on the Final Report. Compensation for such presentations shall be at a fixed cost which includes the hourly rate proposed by the Contractor for up to two identified persons for these presentations, per hour of time spent in such presentation or in consulting with the OPPAGA contract manager in the city of such presentation during normal business hours, and the Contractor's time preparing for each legislative presentation. This fee shall include all of the Contractor's expenses, costs and compensation for such services. Please note that the Legislature will not pay the Contractor for travel time or travel costs. The itemized cost of each presentation and the total cost for two presentations should be presented on the financial reply.

## EXHIBIT B-1

# Overview of Performance Audit Findings

Walton County

August<DATE>

### Results in Brief

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, <VENDOR> conducted a performance audit of the <NAME> County programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the <NAME> County Commission on <DATE>. The performance audit included an examination of the issues identified below.

The economy, efficiency, or effectiveness of the program.

The structure or design of the program to accomplish its goals and objectives.

Alternative methods of providing program services or products.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

The accuracy or adequacy of public documents, reports, and requests prepared by the county or which relate to the program.

Compliance of the program with appropriate policies, rules, and laws.

The performance audit determined that the <NAME> County met expectations for # of 26 of the Performance Audit Research Tasks. See Exhibit 1. The county met most expectations related to the economy, efficiency, or effectiveness of the program; alternative methods of providing program services or products; and accuracy or adequacy of public documents, reports, and requests prepared by the . The county partially met expectations related to the structure or design of the program; and goals, objectives, and performance measures.

#### Exhibit 1

#### The County Met Expectations for # of the 26 Performance Audit Research Tasks

Issue Area (Number of Research Tasks Examined)	Did the County Meet Expectations?		
	Yes	Partially	No
Economy, efficiency, or effectiveness of the program (7)	#	#	#
Structure or design of the program (2)	#	#	#
Alternative methods of providing program services or products (4)	#	#	#
Goals, objectives, and performance measures (3)	#	#	#
Accuracy or adequacy of public documents, reports, and requests prepared by the (5)	#	#	#
Compliance with appropriate policies, rules, and laws (5)	#	#	#
All Areas (26)	#	#	#

### Findings by Issue Area

A summary of audit findings by issue area is presented below.

#### Economy, Efficiency, or Effectiveness of the Program

Overall, the <NAME> County met expectations in this area. The County uses various reports that are adequate to monitor project performance and cost. It periodically evaluates its programs using performance information and other reasonable criteria to assess program performance and cost. Findings and recommendations have been included in relevant internal and external reports on program performance and costs, and management has taken actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc. Management evaluates performance and costs based on reasonable measures, including best practices. Based on <VENDOR>'s review of available documentation, the five projects were

completed within budget, completed well, and project costs were reasonable. However, only four of the five projects were completed timely. Finally, written policies and procedures exist to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

### **The structure or design of the program to accomplish its goals and objectives**

Overall, the <NAME> County partially met expectations in this area. The Design and Construction Services and Financial and Business Services Division both demonstrated program organizational structures with clearly defined units, minimal overlapping functions, and administrative layers that minimize costs. However, these program organizational structure attributes were lacking for the Application Development Department within the Information Technology Division, where non-supervisory staff were placed into the supervisor labor category and they have no supervisory responsibility. Adequate leadership and management positions were in place for the Design and Construction Services, the Information Technology Division, and Financial and Business Services Division. Overall, vacancy rates were 9 percent or below for Design and Construction Services, the Information Technology Division, and the Financial Services Division, which will have primary fund oversight if the referendum passes. Of the individual position titles that were evaluated, heating/air conditioning (HAR) mechanics have been the most difficult for the County to fill. The current vacancy rate for this position is 21 percent, which results in substantial work order backlogs to address equipment repair. The County reported that wage rates for HAR mechanics are often not competitive with the local Jacksonville labor market, which results in frequent turnover. The County often uses contract services to mitigate this issue. <VENDOR> recommends that a compensation and classification study be performed to address staff assigned to the wrong labor category and funds be identified to increase wages for HAR mechanics. <VENDOR> recommends that the County identify funds to

raise wage levels to offer more competitive salaries for HAR mechanic positions to avoid further disruption to Design and Construction Services. <VENDOR> recommends the County conduct a compensation and classification study to address issues such as salary levels and job classifications. Additionally, <VENDOR> recommends that the County conduct a study of the reasonableness of current staffing levels for specific types of positions to include comparisons with peer counties, use of other benchmarks, and staffing formulas.

### **Alternative methods of providing services or Products**

Overall, the <NAME> County met expectations in this area. The of <NAME> County, Florida's (the County) program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and their conclusions are reasonable. Program administrators have assessed contracted and/or privatized services to verify effectiveness and cost savings achieved, and their conclusions are reasonable. The County has made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services. Finally, there are possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other counties, etc.).

### **Goals, objectives, and performance measures used by the program to monitor and report program accomplishments**

Overall, the <NAME> County partially met expectations in this area. Program objectives documented in the County's Operations Plan and Technology Plan align with the strategic plan and are clearly stated. However, the goals and objectives are not measurable, and, as a result, it is unclear whether they can be achieved within budget. Although the County maintains various

project status reports and uses the performance measures compiled by <X> the County did not provide a standard management report by project, which demonstrates that cost and timing variances are monitored and reported. Comprehensive administrative procedures are not developed to document processes and relevant checklists and required reports to enhance the internal control environment. In addition, the purchasing director reports to the executive director of Facilities Planning. In most organizations, the purchasing function reports within the chief financial officer's organizational unit.

#### **The accuracy or adequacy of public documents, reports, and requests prepared by the which relate to the program**

Overall, the <NAME> County met expectations in this area. <NAME> County, Florida uses its primary website to disseminate important financial and non-financial information. Examples of information located on the website include the Comprehensive Annual Financial Report which highlights information such the organizational chart, general fund statement of revenues and expenditures, as well as information regarding the County's facilities leasing and debt service arrangements. The County also created its website to keep the community apprised of issues related to the proposed Long-Range Facilities Plan and the infrastructure sales tax referendum. In addition to the websites, news and social media releases, electronic media (television), and mass notification, calls and emails are used to inform community members of events that require immediate attention. The County effectively executed an online survey to evaluate the accuracy and adequacy of public data. Multiple examples of program and cost information that is available and accessible to the public were provided to the review team as well as examples of documented processes that ensure the

program maintains accurate and complete performance and cost information. Lastly, while the County provided examples of taking timely actions to correct erroneous and/or incomplete information that has been provided to the public, no formal procedures are in place to ensure erroneous and/or incomplete information is corrected promptly. <VENDOR> recommends that a procedure be developed and implemented to address this issue.

#### **Compliance of the program with appropriate policies, rules, and laws**

Overall, the <NAME> County partially met expectations in this area. The chief legal counsel provides transactional and governance legal services to the County. In this capacity, the chief legal counsel reviews all contracts requiring board approval for compliance with legal requirements and board policy. The director of Government Relations is a non-practicing attorney and registered lobbyist who is responsible for keeping board members, the superintendent, department heads, and other County stakeholders apprised of new or changes to federal, state, and local laws that may impact the County. The executive director of Policy and Compliance reports to the chief of staff and is primarily responsible for interpreting and updating board policies and ensuring that all policies comply with Florida Statutes. The board internal auditor position remained vacant for one year during which an audit plan was not developed and internal audits were not performed. Program internal controls could be improved with detailed policies and procedures. Over 64 percent of programs, for which activity fund audits had been performed during Fiscal Year XXXX, were in violation of board policy requiring a 10-working day response to audit findings, and the County lacked sufficient documentation confirming the implementation of two (2) corrective action plans in response to an external audit.