



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
Bradford County Discretionary Sales Surtax Performance Audit
Contract No. OP2109**

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 Bradford 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

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 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. OP2109: Bradford County Discretionary Surtax Performance Audit

Refer to Schedule A and B of Contract OP2109 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 **Bradford 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**

*Bradford County Discretionary Surtax Performance Audit Reply
OP2109*

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 OP2109 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 _____

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 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

Bradford County Discretionary Surtax Performance Audit

Contract Number OP2109

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 Bradford 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	
Deliverable-based Fixed Cost			
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>
Total Not to Exceed Cost of All Optional Deliverables			
Maximum Total			

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 Bradford 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 Bradford 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 emergency fire rescue services and facilities.

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.

EXHIBIT A-1: BRADFORD COUNTY ORDINANCE

ORDINANCE 2022 - 07

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BRADFORD COUNTY, FLORIDA LEVYING A ONE CENT DISCRETIONARY EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SALES SURTAX PURSUANT TO SECTION 212.055(8), *FLORIDA STATUTES*, CONTINGENT UPON THE AFFIRMATIVE VOTE OF THE PUBLIC IN A REFERENDUM AS REQUIRED BY SECTION 212.055(8)(B), *FLORIDA STATUTES*; PROVIDING FOR THE PLACEMENT OF SAID REFERENDUM ON THE BALLOT AT THE GENERAL ELECTION TO BE HELD ON NOVEMBER 8, 2022; SETTING FORTH THE BALLOT LANGUAGE FOR SAID REFERENDUM; PROVIDING FOR THE ALLOCATION AND DISTRIBUTION OF SURTAX PROCEEDS AS REQUIRED BY SECTION 212.055(8)(C), *FLORIDA STATUTES*; PROVING FOR THE REDUCTION OF AD VALOREM TAXES COMMENSURATE WITH THE PROJECTED REVENUES FROM SAID SURTAX AS REQUIRED BY SECTION 212.055(8)(E), *FLORIDA STATUTES*; PROVIDING FOR THE INITIATION OF SURTAX COLLECTIONS ON JANUARY 1, 2023, FOLLOWING A SUCCESSFUL REFERENDUM IN ACCORDANCE WITH SECTION 212.055(8)(G), *FLORIDA STATUTES*; PROVIDING FOR COMPLIANCE WITH THE NOTICE AND PERFORMANCE AUDIT REQUIREMENTS OF SECTION 212.055(11), *FLORIDA STATUTES*; PROVIDING FOR COMPLIANCE WITH ALL OTHER STATUTORY REQUIREMENTS FOR THE LEVY OF SAID SURTAX; PROVIDING FOR DIRECTION TO STAFF; PROVIDING FOR THE REPEAL OF INCONSISTENT ARTICLES; PROVIDING FOR SEVERABILITY; PROVIDING FOR ENACTMENT IN ACCORDANCE WITH EMERGENCY ENACTMENT PROCEDURES AS PROVIDED FOR IN SECTION 125.66, *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in or about 2018 it became clear that Bradford County, Florida was experiencing the same decline in volunteer fire and emergency response services that was evident throughout the United States of America; and

WHEREAS, in order to ensure that the citizens of Bradford County, Florida were provided with adequate fire and emergency response services so as to protect their health, safety and welfare, the Board of County Commissioners of Bradford County, Florida began to develop a paid, professional fire and emergency response service by expanding its existing emergency medical services department; and

WHEREAS, in or about October of 2020, the Board of County Commissioners of Bradford County, Florida formally developed a full time, paid, professional Fire Department which was

combined with its existing Emergency Medical Services Department and which became its current Fire Rescue Department; and

WHEREAS, thereafter, the Board of County Commissioners of Bradford County, Florida has sought a sustained, recurring source of revenue for said full time, paid, professional fire rescue department; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida is well aware that Bradford County is a small, rural community which has been designated as part of a Rural Area of Opportunity by the State of Florida; acknowledging its rural and fiscally constrained status; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida is also well aware that Bradford County has been determined by the State of Florida to be “fiscally constrained” and that given myriad economic factors, Bradford County, Florida struggles to fund the provision of essential government services through the traditional local government funding mechanisms; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida has already undertaken numerous measures to attempt to provide emergency response services to the citizens of Bradford County, Florida given the aforementioned fiscal and budgetary constraints; and

WHEREAS, the State of Florida, through Section 212.055(8), *Florida Statutes*, has authorized certain counties to enact a one cent discretionary sales surtax for the purpose of funding emergency fire rescue services called the “Emergency Fire Rescue Services and Facilities Surtax;” and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that the adoption and levy of said Emergency Fire Rescue Services and Facilities Surtax provides for a sustained, recurring source of revenue for the aforementioned full time, paid, professional fire rescue department; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida acknowledges the requirement of Section 212.055(8)(b), *Florida Statutes*, that the levy of said Emergency Fire Rescue

Services and Facilities Surtax is contingent upon the approval of a majority of electors in a referendum held during a general election as defined by Section 97.021, *Florida Statutes*; and

WHEREAS, Section 212.055(8), *Florida Statutes*, provides a number of technical requirements related to the levy of said surtax including the requirement that, following the levy of said discretionary sales surtax, the millage rate assessed by the governing body enacting the surtax must be reduced in an amount commensurate with the projected surtax collections; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida, having given thorough and thoughtful consideration to all relevant factors, finds and determines that the enactment of this ordinance and the levy of the discretionary sales surtax as provided for in Section 212.055(8), *Florida Statutes*, will provide for a sustained, recurring source of revenue for the aforementioned full time, paid, professional fire rescue department; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that it meets the requirements imposed by Section 212.055(8), *Florida Statutes*, for the levy of said Emergency Fire Rescue Services and Facilities Surtax; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida has not imposed two separate discretionary surtaxes without expiration; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that there exists, as of the date of enactment of this ordinance, only one other local government entity providing emergency fire rescue services in Bradford County, Florida, the City of Starke, Florida; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida, pursuant to the requirements of Section 212.055(8)(c), *Florida Statutes*, acknowledges the necessary distribution of a portion of the proceeds of the discretionary sales surtax to the City of Starke, Florida in accordance with the requirements contained therein; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida expresses its desire to work cooperatively with the City of Starke, Florida to ensure the effective and orderly management and distribution of the discretionary sales surtax proceeds in accordance with the requirements of Section 212.055(8)(c), *Florida Statutes*; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that the adoption of this ordinance and the levy of the discretionary surtax herein is in the best interest of Bradford County, Florida and its citizens; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that the adoption of this ordinance and the levy of the discretionary surtax herein is necessary to ensure the health, safety and welfare of the citizens of Bradford County, Florida; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida desires to ensure full and complete compliance with all requirements of Florida law related to the imposition and levy of the Emergency Fire Rescue Services and Facilities Surtax as authorized and provided for in Section 212.055, *Florida Statutes*; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that, given the above and foregoing, the adoption of this ordinance and the levy of the discretionary surtax herein, in a timely fashion so as to comply with the notice requirements of Section 212.055, *Florida Statutes*, represents a bona fide emergency as contemplated by Section 125.66, *Florida Statutes*; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that said bona fide emergency constitutes proper grounds for the enactment of this ordinance using the emergency enactment procedures provided in Section 125.66, *Florida Statutes*; and

WHEREAS, notwithstanding the enactment of this ordinance through the emergency enactment procedures provided in Section 125.66, *Florida Statutes*, the Board of County

Commissioners of Bradford County, Florida notes that this ordinance was advertised (1) on the website for the Board of County Commissioners of Bradford County, Florida beginning on Wednesday, April 27, 2022; (2) in the *Bradford County Telegraph* on Thursday, April 28, 2022; and (3) in *The Gainesville Sun* on Thursday, April 28, 2022 and Friday, April 29, 2022; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida further finds and determines that every reasonable effort has been made to provide ample notice to the public concerning its consideration and adoption of this ordinance, including its adoption of this ordinance using the emergency enactment procedures provided in Section 125.66, *Florida Statutes*; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida, as has been fully documented herein, has complied with the emergency enactment procedures provided in Section 125.66, *Florida Statutes*; and

WHEREAS, the Board of County Commissioners of Bradford County, Florida finds and determines that the adoption of this ordinance and the levy of the discretionary surtax herein through the emergency enactment procedures provided in Section 125.66, *Florida Statutes*, is in the best interest of Bradford County, Florida and its citizens.

NOW THEREFORE, be it ordained, by the Board of County Commissioners of Bradford County, Florida, through the emergency enactment procedures prescribed by Section 125.66, *Florida Statutes*, as follows:

Section 1. Adoption and Incorporation of Recitals.

The Board of County Commissioners of Bradford County, Florida adopts the above-outlined recitals and incorporates them herein as part and parcel of this ordinance.

Section 2. Purpose and Authority for Ordinance.

This ordinance is adopted for the purpose of levying the Emergency Fire Rescue Services and Facilities Surtax authorized by Section 212.055(8), *Florida Statutes*, including the provision for the referendum required by Section 212.055(8)(b), *Florida Statutes*, and all other related administrative matters so as to ensure that all requirements related to the levy of said surtax are met and that said surtax is levied, administered, collected, distributed and the resulting revenue expended in a lawful and orderly fashion and is adopted pursuant to the authority granted by Section 212.055(8), *Florida Statutes*, Chapter 125, *Florida Statutes* and other relevant provisions of Florida law.

Section 3. Levy of Emergency Fire Rescue Services and Facilities Surtax.

Pursuant to Section 212.055(8)(a), *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida levies and imposes, contingent upon the successful approval by a majority of the electors voting in the referendum called for and directed in section 4 below and herein, a one percent (1%) emergency fire rescue services sales surtax (hereinafter sometimes referred to as “the surtax” or “surtax”) upon all authorized, taxable transactions occurring within Bradford County, Florida.

Section 4. Call for and Conduct of Referendum.

Pursuant to Section 212.055(b), *Florida Statutes*, following the adoption of this ordinance, the Board of County Commissioners of Bradford County, Florida calls for a referendum as follows:

- A. The Board of County Commissioners of Bradford County, Florida directs the Bradford County Supervisor of Elections to place upon the ballot for the general election to be held on Tuesday, November 8, 2022 the aforementioned referendum.

- B. The Board of County Commissioners of Bradford County, Florida further directs the Bradford County Supervisor of Elections to take any and all necessary steps to ensure that the ballot for said referendum conforms to the requirements of Section 101.161, *Florida Statutes*, and other relevant provisions of Florida law.

Section 5. Ballot Language and Notice for Referendum.

The Board of County Commissioners of Bradford County, Florida directs that the ballot language for the aforementioned referendum read as follows:

- A. The title for the aforementioned referendum shall read:

“PROPOSED ONE PERCENT EMERGENCY FIRE RESCUE SERVICES AND FACILITES SURTAX.”

- B. The ballot summary for the aforementioned referendum shall read:

“SHALL AN ADDITIONAL ONE PERCENT SALES SURTAX BE LEVIED, PURSUANT TO THE AUTHORITY PROVIDED BY SECTION 212.055(8), *FLORIDA STATUTES*, COMMENCING ON JANUARY 1, 2023 AND CONTINUING THEREAFTER UNTIL REPEALED, UPON ALL AUTHORIZED, TAXABLE TRANSACTIONS OCCURING IN BRADFORD COUNTY, FLORIDA, THE PROCEEDS FROM WHICH SHALL BE UTILIZED FOR THE PROVISION OF EMERGENCY FIRE RESUCE SERVICES AND FACILITIES?”

- C. Pursuant to the requirements of Section 100.342, *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida directs that at least 30 days’ notice be provided for the aforementioned referendum in a newspaper of general circulation in Bradford County, Florida and specifically that said notice shall be published “at least twice, once in the fifth week and once in the third week prior to the week in which said referendum will be held (the week commencing Sunday, November 6, 2022).

Section 6. Use of Surtax Proceeds.

Pursuant to Section 212.055(8)(a), *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida directs that all proceeds of the surtax levied above and herein be utilized for the provision of fire rescue services and facilities which are more particularly defined by Section 212.055, *Florida Statutes*, as including but not limited to “preventing and extinguishing fires; protecting and saving life and property from fires or natural or intentional acts or disasters; enforcing municipal, county, or state fire prevention codes and laws pertaining to the prevention and control of fires; and providing prehospital emergency medical treatment.”

Section 7. Allocation and Distribution of Surtax Proceeds.

Pursuant to Section 212.055(8)(c), *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida directs that the proceeds of the surtax levied above and herein be allocated and distributed as follows:

A. Allocation of Surtax Proceeds.

- i. The proceeds of the surtax levied above and herein shall be allocated between the Board of County Commissioners of Bradford County, Florida and the City of Starke, Florida based upon each of their average annual expenditures for fire control and emergency fire rescue services in the five fiscal years preceding the fiscal year in which the surtax takes effect in proportion to the average annual total of the expenditures for such entities in the five fiscal years preceding the fiscal year in which the surtax takes effect.
- ii. Pursuant to Section 212.055(8)(c), *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida shall review and revise the aforementioned allocation and

distribution of surtax proceeds on an annual basis to ensure that said allocation remains accurate and in compliance with Section 212.055(8)(c), *Florida Statutes*.

B. Distribution of Surtax Proceeds.

The Board of County Commissioners of Bradford County, Florida directs that the share of the surtax proceeds allocated to the City of Starke, Florida as provided for above and herein, less the two percent (2%) administrative fee authorized by Section 212.055(8)(c), *Florida Statutes*, be distributed to the City of Starke in a manner which may be mutually agreed upon by the Board of County Commissioners of Bradford County, Florida and the City of Starke, Florida but which shall at all times comply with the requirements of Section 212.055(8), *Florida Statutes*.

Section 8. Reduction of Ad Valorem Taxes.

Pursuant to Section 212.055(8)(e), *Florida Statutes*, upon the surtax taking effect and the initiation of collections, the Board of County Commissioners of Bradford County, Florida shall reduce its ad valorem tax levy and/or any non-ad valorem assessment(s) for fire and emergency rescue services in the next and all subsequent budgets by the estimated amount of revenue generated by the surtax.

Section 9. Initiation of Surtax Collections.

Pursuant to Section 212.055(8)(g), *Florida Statutes*, and contingent upon a successful referendum, the collection of the surtax shall be initiated on January 1, 2023.

Section 10. Notice to Office of Program Policy Analysis and Government Accountability.

Specifically in accordance with the requirements of Section 212.055(11)(b)(1), *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida directs that a copy of this ordinance be provided to the State of Florida, Office of Program Policy Analysis and Government Accountability.

Section 11. Posting and Maintenance of Performance Audit Report and Findings.

Specifically in accordance with the requirements of Section 212.055(11)(b)(3), *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida directs that, not less than 60 days prior to the referendum called for in section 4 above and herein, the audit report which is the product of the performance audit of the program (Bradford County Fire Rescue Department) associated with the proposed surtax levied in section 3 above and herein and conducted by the State of Florida, Office of Program Policy Analysis and Government Accountability, including any findings, recommendations or other accompanying documents be made available on the official website of the Board of County Commissioners of Bradford County, Florida.

Section 12. Compliance with Statutory and Other Requirements.

It is the specific intent of the Board of County Commissioners of Bradford County, Florida that the levy of the Emergency Fire Rescue Services and Facilities Surtax as provided for in section 3 above and herein comply with all requirements of Section 212.055, *Florida Statutes*, and all other relevant provisions of Florida law and this ordinance and all provisions contained herein should be considered and interpreted so as to ensure compliance with said statutory and other requirements.

Section 13. Notice to State of Florida, Department of Revenue.

Specifically in accordance with Section 212.054(7)(a), *Florida Statutes*, the Board of County Commissioners of Bradford County, Florida, directs that, not less than ten (10) days, but in no case later than November 16, 2022, following the approval of the referendum called for in section 4 above and herein by a majority of the electors of Bradford County, Florida, notice of said referendum approval, notice of the time period during which the surtax will be in effect and notice of the rate of the surtax, together with a copy of this ordinance imposing the surtax, shall be provided to the State of Florida, Department of Revenue.

Section 14. Direction to Staff.

The Board of County Commissioners of Bradford County, Florida directs its staff as follows:

- A. Staff is directed to transmit certified or other copies of this ordinance to the State of Florida, Office of Program Policy Analysis and Government Accountability prior to May 8, 2022.
- B. Staff is further directed to transmit certified or other copies of this ordinance to (i) the Bradford County Supervisor of Elections; (ii) the City of Starke, Florida; (iii) the State of Florida, Department of Revenue; and (iv) the Secretary of State of the State of Florida.
- C. Staff is further directed to ensure compliance with the advertising requirements of Florida law as it pertains to this ordinance and specifically with respect to the notice and advertising requirements related to the referendum called for in section 4 above and herein and the audit publication requirements contained in Section 212.055(11)(b)(1), *Florida Statutes*.
- D. Staff is further directed to work closely with the Bradford County Supervisor of Elections so as to ensure that the referendum called for in section 4 above and herein is managed

and conducted effectively and in accordance with this ordinance and other relevant provisions of Florida law.

- E. Staff is further directed to work cooperatively with the City of Starke, Florida to ensure that the allocation and distribution of surtax proceeds are managed effectively and efficiently as well as in accordance with Section 212.055(8), *Florida Statutes*, and other relevant provisions of Florida law.
- F. Staff is further directed to ensure compliance with the notice requirements of Florida law as it pertains to this ordinance and specifically with respect to the State of Florida, Department of Revenue notice requirements contained in Section 212.054(7)(a), *Florida Statutes*.
- G. Staff is further directed to take any and all other steps necessary to effectuate the adoption and implementation of this ordinance; the levy of the surtax; the conduct of the referendum; and all other matters as provided for above and herein.

Section 15. Repeal of Conflicting Provisions.

The Board of County Commissioners of Bradford County, Florida hereby specifically repeals, to the extent of any such conflict, any and all ordinances, resolutions, policies, procedures and/or other articles which are conflicting and/or inconsistent with this ordinance

Section 16. Direction to the Codifier.

It is the intention of the Board of County Commissioners of Bradford County, Florida that Section 3 of this ordinance shall become and be made a part of the Bradford County Code of Ordinances, and that the sections and paragraphs of this ordinance may be renumbered or relettered in order to accomplish said intention.

Section 17. Severability of Ordinance Provisions.

If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

Section 18. Adoption pursuant to Emergency Enactment Procedures.

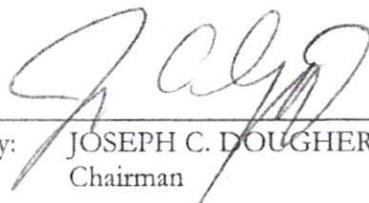
- A. The Board of County Commissioners of Bradford County, Florida hereby specifically finds that the Emergency Fire Rescue Services and Facilities Surtax as levied by section 3 above and herein is of critical importance to the health, safety and welfare of the citizens of Bradford County, Florida and that the only reasonable method of levying said surtax in accordance with the requirements of Section 212.055, *Florida Statutes*, and other relevant provisions of Florida law is to adopt this ordinance through the emergency enactment procedure provided for in Section 125.66, *Florida Statutes*.
- B. In accordance with the emergency enactment procedures provided for in Section 125.66(3), *Florida Statutes*, prior to the enactment of this ordinance, the Board of County Commissioners of Bradford County, Florida specifically declares that an emergency exists for the purpose of adopting this ordinance and the immediate enactment of this ordinance is necessary.
- C. Further in accordance with the emergency enactment procedures provided for in Section, 125.66, *Florida Statutes*, this ordinance has been adopted by at least a four-fifths vote of the Board of County Commissioners of Bradford County, Florida.

Section 19. Effective Date of Ordinance.

- A. This ordinance shall become effective immediately upon its filing with the Secretary of State of the State of Florida.
- B. The levy of the Emergency Fire Rescue Services and Facilities Surtax as provided for in section 3 above and herein shall become effective upon approval by a majority of the electors of Bradford County, Florida voting in the referendum as set forth in section 4 above and herein.

PASSED AND ADOPTED by the Board of County Commissioners of Bradford County, Florida, in accordance with the emergency enactment procedures provided by Section 125.66(3), *Florida Statutes*, by a vote of five (5) for and none (0) against, this 2nd day of May 2022.

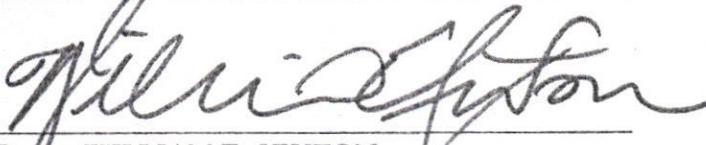
BOARD OF COUNTY COMMISSIONERS OF
BRADFORD COUNTY, FLORIDA


By: JOSEPH C. DOUGHERTY, as its
Chairman

ATTEST:


By: DENNY THOMPSON, as
Clerk to the Board

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:


By: WILLIAM E. SEXTON, as
County Attorney



DENNY THOMPSON, CLERK CIRCUIT COURT, EIGHTH
JUDICIAL CIRCUIT OF FLORIDA, in and for Bradford
County, the same being a Court of record do hereby
certify that the above and foregoing is a true
and correct copy of what it purports to be from
the face of the original as presented to me.

This May 2 A.D. 20 22
DENNY THOMPSON, Clerk Circuit Court

By Denny Thompson D.C.

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 pdfversion 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

Bradford 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.