



The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



Kara Collins-Gomez, Coordinator

**Office of Program Policy Analysis and Government Accountability (OPPAGA)
(6)(b) Contract for Consulting Services-Invitation to Negotiate
Marion County School District Discretionary Sales Surtax Performance Audit
Contract No. OP2303**

PROPOSALS SHOULD BE SUBMITTED AS SOON AS POSSIBLE
OPPAGA anticipates making a recommendation on or before April 22, 2022

OPPAGA is seeking proposals from experienced consultants to conduct a performance audit of the program associated with the **Marion County School District** 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. OP2303:

Marion County School District Discretionary Sales Surtax Performance Audit

Refer to Schedule A and B of Contract OP2303 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 (Appendix E)

The Contractor must complete Appendix E listing any and all personal or contractual relationships that exist or have existed within the last **three (3) years**, between the Contractor, subcontractors and their predecessor organization, with **the Marion County School District** in the **state of Florida**. The form must be signed by an individual authorized to legally bind the Contractor.

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 (Appendix F)** for three (3) engagements undertaken by the Contractor organization within the past five (5) years that were *performance audits* 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 F** to this Request to provide the contact information for its references. **Do not list OPPAGA as a reference.**

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 the Schedule A, Research Tasks and Subtasks (Research Tasks and Subtasks) they will be assigned related to the Scope of Work and Deliverables.

Required attributes of team members include: *Project Manager must be a CPA*

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 and the Research Tasks and Subtasks they will perform, Research 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 external and internal **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 G)

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 Financial Reply included in Appendix G. The Contractor must complete each field of the Financial Reply, Appendix G. (The Contractor may use electronic means to complete the form.)

X. Certification of Minimum Requirements (Appendix H)

XI. Documentation of Qualifications (Appendix I)

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**

*Marion County School District Discretionary Sales Surtax Performance Audit
OP2303*

Company (Contractor) 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:

Email Address: Telephone No.:

**CONTRACTOR AGREES TO THE TERMS OF CONTRACT OP2303 THROUGH
SUBMISSION OF THIS PROPOSAL AND SIGNATURE BELOW**

Authorized Representative: _____
(Owner or Authorized Corporate Officer/Title)

Signature: _____
(Owner or Authorized Corporate Officer)

Appendix B
Warranties Certifications

- The Contractor is registered to do business in the State of Florida with the Florida Department of State, Division of Corporations.
- 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
Conflicts Information**

List all personal or contractual relationships that exist or have existed within the last three (3) years, between the Contractor, subcontractors, and their predecessor organizations, with **Marion County School District** in the **State of Florida**:

If none, check here _____

Name of Contractor: _____

Name of Corporate Office: _____

Signature of Corporate Officer: _____

Title or Position: _____

Telephone: _____ Date: _____

**Appendix F
References**

Do not list OPPAGA as a reference

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: _____

**Appendix G
FINANCIAL REPLY**

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

Name	Job Title	Project Role	Tasks & Subtasks	Hours
TOTAL HOURS				

TOTAL PROJECT COST (EXCLUDING OPTIONAL BRIEFINGS AND PRESENTATIONS)

DELIVERABLE	DESCRIPTION	FIXED COST %	INVOICE AMOUNT
Deliverable #4	Report Outline	25%	
Deliverable #5	Draft Report	25%	
Deliverable #6	Final Report	50%	
DELIVERABLE-BASED FIXED COST			

OPTIONAL DELIVERABLES

OPTIONAL BRIEFINGS-DELIVERABLE #7a	
Cost per briefing	\$
TOTAL NOT TO EXCEED COST (4 Briefings)	
\$	
OPTIONAL PRESENTATIONS-DELIVERABLE #7b	
Cost per presentation	\$
TOTAL NOT TO EXCEED COST (2 Presentations)	
\$	
TOTAL NOT TO EXCEED COST OF ALL OPTIONAL DELIVERABLES	
\$	
MAXIMUM TOTAL	
\$	

Appendix H
Certification of Minimum Requirements

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

Minimum Requirements	Yes	No
Licensed Florida CPA		

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

By: _____

Date: _____

Appendix I
Documentation of Qualifications

Insert Copy of Florida CPA License

Contract for Consulting Services

Marion County School District Discretionary Sales Surtax Performance Audit

Contract Number OP2303

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) (collectively, the “Parties”). 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 the programs associated with the Marion County School District discretionary sales surtax referendum** more fully described in the attached Scope of Work, Schedule A, and Deliverables, Schedule B.

1. Contract Documents

This Contract between the Legislature and the Contractor is comprised of this document and the following documents that are integrated into and made part hereof. If 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
 - iii. Schedule B: Deliverables
2. Contractor(s) 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 the 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 **July 1 2025**, 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 of **Deliverables 1-6** 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 7a** and **7b** 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.

PAID DELIVERABLES	DESCRIPTION	DUE DATE	INVOICE AMOUNT
Deliverable #4	Report Outline	July 8, 2024	
Deliverable #5	Draft Report	August 5, 2024	
Deliverable #6	Final Report	August 28, 2024	
Deliverable-based Fixed Cost			
Optional Deliverable #7a	Legislative Briefings: Maximum of 4 calls		<\$x each > <no more than \$x total for four>
Optional Deliverable #7b	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. The Contractor must notify the LCM within 48 hours if an entity refuses to provide requested information or is otherwise nonresponsive to the Contractor's information requests.

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 to 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 more 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, as identified in Schedule B.

DELIVERABLE	PAYMENT AMOUNT
#4 Report Outline	25% fixed cost
#5 Draft Report	25% fixed cost
#6 Final Report	50% 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

DATE	DELIVERABLE
No later than May 15, 2024	#1 Project Commencement
May 22, 2024	#2 Work Plan
Beginning May 24, 2024	#3 Biweekly Updates
July 8, 2024	#4 Report Outline
August 5, 2024	#5 Draft Report
August 28, 2024	#6 Final Report

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 that 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 dates established in paragraph 12, or submits a Deliverable deemed incomplete by the LCM, it shall pay **\$1,000** for

every calendar day until the Deliverable is acknowledged as received by the LCM. Any Deliverable received after **6PM** Eastern Time 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.

- If the Contractor fails to submit a Deliverable resubmission within **48 hours** of receiving the LCM's comments and edits in accordance with paragraph 10, it shall pay **\$1,000** for every calendar day until the Deliverable is resubmitted unless an alternative Deliverable resubmission schedule was agreed upon in writing.

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 from the performance of the Contract, including errors and omissions insurance for the willful or negligent acts or omissions of any officers, employees, or agents of the Contractor. 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 that 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, demonstrating that all of the appropriate coverages are fully in effect.

15. Indemnification

The Parties agree that the Contractor shall be fully liable for the actions of its agents, employees, partners, or subcontractors 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 Contractors

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 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 Contractor's 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 s. 287.133, *Florida Statutes*, or on any other similar list maintained by another 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 sent via confirmed facsimile or electronic mail, addressed to the respective Parties as follows:

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

OPPAGA Contract Manager **OP2303**
P.O. Box 1475
Tallahassee, FL 32399-1475

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

To Contractor: <**Legal Notices Designee for Contractor**>
< **Address**>
< **Email**>

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 **David Summers, Staff Director, summers.david@oppaga.fl.gov** 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, including drafts, or final products in conjunction with this Contract shall become the property of the Florida Legislature, OPPAGA. The Contractor is expressly prohibited from sourcing material from these records for any purpose other than as directed or approved by the LCM. Contractor will destroy confidential or sensitive project information no later than 3 years after the project completion unless otherwise required in writing by the LCM.

Other records may be public records available for inspection by the public in accordance with the provisions of s. 24, Article I of the 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 Florida Constitution. If the Contractor receives a request for public records, the Contractor shall immediately notify the LCM of the request and shall coordinate the response with the LCM. 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 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 or the LCM's delegate.

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:

The Florida House of Representatives:

By: _____

Kathleen Passidomo, President

Date: _____

By: _____

Paul Renner, 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:

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 school district 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 school district. 4. The county or school district 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 school district 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 **Marion County School District** program areas within the administrative unit(s) which will receive funds through the referendum approved in the attached final resolution, attached hereto and incorporated herein as Exhibit A-1. The performance audit must evaluate the district administrative unit(s) related to the following:

- *Facilities and Land Acquisition* (including constructing new school facilities; upgrading, renovating, repairing, remodeling, modernizing, demolishing, reconstructing, and improving existing school facilities; reducing portable classrooms as appropriate to improve school facilities; and designing and engineering costs);
- *School Safety and Security*;
- *Technology Acquisition* (including upgrades and implementation of hardware and software with a useful life expectancy of five or more years); and
- *Bond Indebtedness and Leasing Agreements* (including plans to use of surtax proceeds and interest to service the district's bond indebtedness to finance capital improvement projects outlined in the surtax capital outlay plan and lease purchase agreements pursuant to sections 1001.42(11)(b)5. and 1013.15(2), *Florida Statutes*)

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

During the review, the Contractor must address the issues outlined by the Research Tasks and Subtasks below. The proposal must include a plan of work for addressing these issues.

2.1 Research Tasks and Subtasks

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 the Research Tasks and Subtasks described in 2.1.1 through 2.1.6.

2.1.1 The economy, efficiency, or effectiveness of the program. The examination of this issue must include the following subtasks:

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. 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, internal and external reviews, audits, etc.;
4. Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available;

5. 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
6. 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. The examination of this issue must include the following subtasks:

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, program workload, and accepted industry standards and best practices.

2.1.3 Alternative methods of providing services or products. The examination of this issue must include the following subtasks:

1. Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings;
2. Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services; and
3. 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 school districts, *etc.*).

2.1.4 Goals, objectives, and performance measures used by the program to monitor and report program accomplishments. The examination of this issue must include the following subtasks:

1. Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost;
2. Review program-level goals and objectives to ensure that they are consistent with the school district's strategic plan;
3. Review the measures and standards the school district uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and
4. 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 school district which relate to the program. The examination of this issue must include the following subtasks:

1. Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;
2. Determine whether the public has access to program performance and cost information that is readily available and easy to locate;
3. Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public;
4. 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 school district and that these procedures provide for adequate public notice of such corrections; and
5. Determine whether the school district has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

2.1.6 Compliance of the program with appropriate policies, rules, and laws. The examination of this issue must include the following subtasks:

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;
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; and
5. Determine whether the school district has processes to distribute funds to district charter schools and mechanisms for charter schools to report how the funds are used.

2.2 Site Visits

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

EXHIBIT A-1: MARION COUNTY SCHOOL DISTRICT RESOLUTION

A RESOLUTION OF THE SCHOOL BOARD OF MARION COUNTY, FLORIDA, DIRECTING A REFERENDUM TO BE HELD ON NOVEMBER 5, 2024, PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES, FOR THE PURPOSE OF SUBMITTING TO THE DULY QUALIFIED ELECTORS OF MARION COUNTY, FLORIDA, A QUESTION REGARDING THE LEVY OF A DISCRETIONARY SALES SURTAX IN MARION COUNTY OF ONE HALF CENT FOR SPECIFIED PURPOSES; PROVIDING FOR PROPER NOTICE OF SUCH ELECTION; AUTHORIZING CERTAIN INCIDENTAL ACTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the School Board of Marion County, Florida ("School Board") seeks to upgrade and modernize its aging schools and facilities to keep them safe and make them more conducive to learning through renovation, replacement, construction, security, and technology improvements, and provide for charter schools as set forth in section 212.055(6), Florida Statutes; and

WHEREAS, this Resolution shall set forth a plan consistent with the provisions of section 212.055(6), Florida Statutes, for use of the proceeds of the levy and collection of the surtax for capital outlay projects.

BE IT RESOLVED BY The School Board of Marion County, Florida, acting as the governing body of the School District of Marion County, Florida, as follows:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to section 212.055(6), Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby found and determined that

(a) Section 212.055(6), Florida Statutes, authorizes the School Board to levy a discretionary sales surtax not to exceed one-half cent on all taxable transactions. Such levy is subject to approval by a majority vote of the electors in Marion County, Florida.

(b) The School Board hereby determines that it is in the best interest of the School District of Marion County, Florida ("the District") and its students to levy the sales surtax authorized by and in accordance with sections 212.055(6), and 212.054 Florida Statutes, in an amount equal to one-half cent (the "Sales Surtax").

(c) The School Board finds that it is necessary to upgrade and modernize its aging schools and facilities to keep them safe and make them more conducive to learning through renovation, replacement, construction, security, and technology improvements; to acquire land, construct, reconstruct and improve school facilities, including costs of retrofitting and providing for technology implementation; acquire equipment including safety and security;

acquire technology hardware and software; and to service bond indebtedness, if any, all as further described in Exhibit A attached hereto and incorporated herein by this reference (collectively, the "Plan").

(d) The levy of the Sales Surtax is necessary in order for the School Board to be able to fund its facilities and projects within the Plan. The Sales Surtax shall be used to acquire, construct, reconstruct and equip the Plan or to make lease payments under the lease purchase agreements pursuant to sections 1001.42(11)(b)5. and 1013.15(2), Florida Statutes, or pay bond indebtedness issued to finance the Plan, all of which is permitted by section 212.055(6), Florida Statutes. The Sales Surtax shall be levied for a period of ten (10) years, beginning January 1, 2025 through December 31, 2034, unless repealed prior to that time by resolution of the School Board, which repeal may be effectuated without referendum, so long as there are no bonds or other obligations of the School Board outstanding that are payable from the proceeds of such levy.

(e) The Plan consists of fixed capital expenditures or fixed capital costs associated with the School Board's construction, reconstruction, or improvement of its school facilities and campuses that have a useful life expectancy of five (5) years or more, and any land acquisition, land improvement, design and engineering costs associated therewith. In addition, the Plan also has a component for costs of installing safety and security equipment, and retrofitting and providing for technology implementation, including hardware and software, for various sites within the District. The Plan also includes the making of lease payments under the lease purchase agreements pursuant to sections 1001.42(11)(b)5. and 1013.15(2), Florida Statutes, and/or servicing of bond indebtedness to finance expenditures authorized by section 212.055(6), Florida Statutes. Neither the proceeds of the Sales Surtax nor any interest accrued thereto shall be used for operational expenses.

(f) Pursuant to the requirements of section 212.055(6), Florida Statutes, this Resolution further provides that the revenues collected pursuant to the Sales Surtax must be shared with the District's eligible charter schools based on their proportionate share of the total school district enrollment, and the Plan provides for eligible charter schools' allowable uses of the Sales Surtax in accordance with section 1013.62(4), Florida Statutes (2023). Pursuant to the requirements of section 212.055(6), Florida Statutes, charter school eligibility will be determined by the criteria set forth in section 1013.62(1), Florida Statutes (2023), or as required by general law.

SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES. The School Board hereby adopts the Plan for the use of Sales Surtax revenues, which provides for the use of such revenues to pay any portion of the costs of the Plan as described in the findings provided in Section 2 hereof. In accordance with the Plan, at the subsequent option of the School Board, Sales Surtax revenues may be used for the purpose of (a) paying any portion of the costs of a District project, (b) servicing bond indebtedness the proceeds of which are used to finance any portion of the costs of the District project, (c) the making of lease payments pursuant to lease purchase agreements hereafter entered into for the acquisition of any

portion of the District project; and(d) providing for charter schools' allowable uses pursuant to the requirements of section 212.055(6), Florida Statutes.

SECTION 4. PROJECT OVERSIGHT BY AN INDEPENDENT COMMITTEE. There is hereby authorized the establishment of an independent oversight committee of volunteers (the "Committee") for the purpose of overseeing and approving the implementation of the Plan, commencing upon approval of the Sales Surtax and extending through the date of completion of the projects to be funded under the Plan. The Committee oversees the use of sales tax revenues and provides periodic reports of such use to the Board, as established within Board procedures.

SECTION 5. LEVY OF SALES SURTAX. Subject to approval of the electors of Marion County, Florida, the School Board hereby levies the Sales Surtax in an amount equal to one-half cent per dollar. The Sales Surtax shall take effect on January 1, 2025, and shall remain in effect for the period of ten (10) years unless repealed as referenced in Section 2(d) above. If the Sales Surtax shall be approved by referendum, the School Board shall comply with all provisions of sections 212.055(6) and 212.054, Florida Statutes.

SECTION 6. ELECTION ORDERED. The School Board hereby requests the Marion County Board of County Commissioners, as the governing body of the county, to direct the Supervisor of Elections of Marion County to hold a county-wide referendum election November 5, 2024, and place on the general election ballot the statement(s) contained in the "Notice of Election" attached hereto as Exhibit B, and to conduct said election pursuant to the provisions of the election laws of the State of Florida.

SECTION 7. OFFICIAL BALLOT. The ballots to be used in the referendum election shall be in full compliance with the laws of the State of Florida, and shall be in substantially the following form:

OFFICIAL BALLOT

School District of Marion County, Florida

General Election - November 5, 2024

School Capital Outlay Sales Surtax to Improve Safety and the Learning Environment

To retain high-quality teachers, reduce classroom overcrowding, and improve safety and security by expanding, constructing, and improving school facilities, with collected revenues shared according to Florida law with eligible public charter schools based on their proportion of total school district enrollment, with oversight by an independent volunteer committee, shall the school district of Marion County levy a one-half cent sales surtax for ten years to fund such activities for Marion County schools?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax

SECTION 8. SEVERABILITY. In the event that any word, phrase, clause, sentence or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence or paragraph hereof.

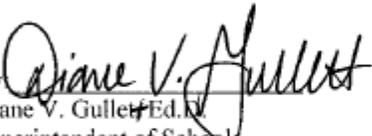
SECTION 9. REPEALING CLAUSE. All resolutions in conflict or inconsistent herewith are repealed insofar as there is conflict or inconsistency.

SECTION 10. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the Sales Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of Marion County voting in the referendum election.

ADOPTED at a regular meeting this 13th day of February, 2024 with a quorum present and voting.

Attest:

**THE SCHOOL BOARD OF MARION
COUNTY, FLORIDA**

By: 
Diane V. Gullett, Ed.D.
Superintendent of Schools

By: 
Nancy Thrower, Board Chair

EXHIBIT A

SURTAX CAPITAL OUTLAY PLAN

1. Pursuant to section 212.055(6), Florida Statutes, capital improvements for District school facilities to be funded by proceeds of the sales surtax shall be for:

- a. Upgrading and modernizing schools and facilities to keep them safe and make them more conducive to learning through renovation, repair, remodeling, replacement, construction, security, and technology improvements;
- b. Acquiring land, constructing new school facilities (including new facilities at existing schools), demolishing, reconstructing and improving school facilities, including costs of retrofitting and providing for technology implementation;
- c. Acquiring equipment including safety and security;
- d. Acquiring technology hardware and software, including upgrades, implementation, hardware, and software with a useful life expectancy of five (5) or more years;
- e. Reducing portable classrooms as appropriate to improve school facilities;
- f. Designing and engineering costs;
- g. Making lease payments under the lease purchase agreements pursuant to sections 1001.42(11)(b)5. and 1013.15(2), Florida Statutes.
- h. Proceeds of the sales surtax and interest thereon may also be used for the purpose of servicing the District's bond indebtedness to finance the projects authorized above in this section 1.
- i. In determining the scope of the District projects, the School Board will consider facility needs and conditions, and provide for a safe and appropriate learning environment.

2. Pursuant to section 212.055(6), Florida Statutes, Sales Surtax revenues shared with eligible charter schools shall be expended by each eligible charter school in a manner consistent with the allowable uses set forth in section 1013.62(4), Florida Statutes (2023), or as provided by general law. Conversion charter schools may use capital outlay funds received through the reduction in the administrative fee provided in section 1002.33(20), Florida Statutes, for renovation, repair, and maintenance of school facilities that are owned by the sponsor. In addition to the foregoing, pursuant to section 212.055(6), Florida Statutes, all revenues and expenditures shall be accounted for in each charter school's monthly or quarterly financial statement pursuant to section 1002.33(9), Florida Statutes. If a school's charter is not renewed, or is terminated, and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received pursuant to section 212.055(6), Florida Statutes, shall revert to the sponsor.

3. Pursuant to the supplemental powers of the Marion County School District as provided by general law, a citizen advisory committee shall monitor and advise the School Board on the expenditure of all sales surtax proceeds.

EXHIBIT B

FORM OF NOTICE OF ELECTION

NOTICE OF ELECTION DATE IN
MARION COUNTY, FLORIDA

NOTICE IS HEREBY GIVEN THAT AN ELECTION HAS BEEN CALLED BY THE SCHOOL BOARD OF MARION COUNTY, FLORIDA, AND WILL BE HELD FROM 7:00 A.M. UNTIL 7:00 P.M. ON THE DAY OF NOVEMBER 5, 2024, AT WHICH TIME THERE SHALL BE SUBMITTED TO THE DULY QUALIFIED ELECTORS OF MARION COUNTY, FLORIDA THE FOLLOWING QUESTION:

School Capital Outlay Sales Surtax to Improve
Safety and the Learning Environment

To retain high-quality teachers, reduce classroom overcrowding, and improve safety and security by expanding, constructing, and improving school facilities, with collected revenues shared according to Florida law with eligible public charter schools based on their proportion of total school district enrollment, with oversight by an independent volunteer committee, shall the school district of Marion County levy a one-half cent sales surtax for ten years to fund such activities for Marion County schools?

___ For the Half-Cent Tax

___ Against the Half-Cent Tax

BALLOT TITLE: School District of Marion County, Florida, General Election - November 5, 2024, School Capital Outlay Sales Surtax to Improve Safety and the Learning Environment

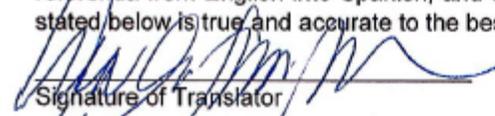
BALLOT QUESTION: To retain high-quality teachers, reduce classroom overcrowding, and improve safety and security by expanding, constructing, and improving school facilities, with collected revenues shared according to Florida law with eligible public charter schools based on their proportion of total school district enrollment, with oversight by an independent volunteer committee, shall the school district of Marion County levy a one-half cent sales surtax for ten years to fund such activities for Marion County schools?

_____ For the Half-Cent Tax

_____ Against the Half-Cent Tax

CERTIFICATE OF TRANSLATION

I, Ana A. Figueres-Sandova, am competent to translate the above referenda from English into Spanish, and certify that the translation of the referenda as stated below is true and accurate to the best of my abilities.


Signature of Translator

Ana A. Figueres-Sandova
Print Name of Translator

1614 E. Fort King St. Ocala, FL 34471
Address of Translator

352 671 4154
Telephone Number of Translator

TÍTULO DE LA BOLETA: Distrito Escolar del Condado de Marion, Florida, Elección General - 5 de noviembre de 2024, Sobreimpuesto sobre ventas por desembolso de capital escolar para mejorar la seguridad y ambiente de aprendizaje.

PREGUNTA DE LA BOLETA: Retener maestros de alta calidad, reducir el hacinamiento en las aulas y mejorar la seguridad mediante la expansión, construcción y mejora de las instalaciones escolares, con los ingresos recaudados compartidos de acuerdo con la ley de la Florida con las escuelas públicas autónomas elegibles según su proporción de la inscripción total del distrito escolar, con la supervisión de un comité de voluntarios independiente, ¿deberá el distrito escolar del condado de Marion imponer un sobreimpuesto sobre las ventas de medio centavo durante diez años para financiar dichas actividades en las escuelas del condado de Marion?

_____ Por el impuesto del medio centavo

_____ Contra el impuesto de medio centavo

SCHEDULE B

DELIVERABLES

The LCM will provide feedback to the Contractor on the completeness and clarity of presentation of each deliverable 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 Contractor 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 **May 15, 2024** the Contractor must contact school district officials, copying the LCM, and arrange an entrance conference. During the entrance conference, the Contractor must discuss with school district 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 **May 22, 2024**.

- The Work Plan must include a detailed schedule of tasks and timeframes that includes any 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— Biweekly Updates: Beginning no later than **May 24, 2024**, 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 the Report Outline to the LCM no later than **July 8, 2024**. The Report Outline must provide the structure and organization that the Contractor proposes for the Draft Report specific to the programs under review. The Report Outline must include a list of fieldwork completed and remaining for each Research Subtask. The

Contractor may choose from the examples provided in Appendix B-1 and B-2 or propose an alternate format. The LCM will provide feedback, including any proposed modifications or revisions, to the Contractor to ensure that the Report Outline will meet all contract requirements. The Report Outline must be approved by the LCM.

Deliverable #5—Draft Report: The Contractor must submit an electronic version of the Draft Report to the LCM no later than **August 5, 2024**, following the Report Outline approved by the LCM. The Draft Report must include the Contractor’s findings related to each of the six Research Tasks and the associated Subtasks (**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 have an overall finding (Meets, Partially Meets, Does Not Meet) related to each research task and a concise summary statement that supports the overall finding. In addition, the Draft Report must clearly state whether the program meets, partially meets, or does not meet each subtask followed by a thorough, evaluative narrative description of the rationale for the Contractor’s subtask conclusions. The description should provide sufficient evidence to understand the program’s activities related to the subtask and whether these activities are adequate, and, if not, what is lacking. The Draft Report must include recommendations to address all subtasks that the Contractor determines to be not met or partially met.

The Draft Report must include all charts, graphs, and exhibits that are proposed for inclusion in the Final Report. The Draft Report also must include a Digest that provides a concise overview of the audit findings and recommendations, following the prescribed format provided in Exhibit B-3 and limited to no more than 4 pages. The Digest must be presented immediately after the cover page of the Draft Report.

Upon addressing all feedback from the LCM on the Draft Report and only after receiving written approval of the Draft Report from the LCM, the Contractor must submit an electronic pdf version of the Draft Report, with a draft watermark, to the school district to review for accuracy and completeness of key findings and recommendations.

If the Contractor makes any edits to the Draft Report based on the school district’s feedback, once the school district and Contractor agree on all edits, the Contractor must resubmit the Draft Report to the LCM for review and approval. At this time, no additional comments or edits may be accepted from the school district. Upon receiving written approval of the Draft Report from the LCM, the Contractor must submit the Draft Report to the school district for a written response.

Deliverable #6—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 28, 2024**. The Contractor must include in its Final Report any written response from the school district that is submitted to the Contractor no later than **August 26, 2024**. Upon receiving written final approval of the Final Report from the LCM, the Contractor must submit an electronic pdf version of the Final Report to the school district.

Optional Deliverable #7: 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 28, 2024** but prior to **July 1, 2025**. 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

Example Report Outline

Chapter 1: Program Economy, Efficiency, and Effectiveness

- Overall Finding on Program Economy, Efficiency, and Effectiveness: (Meets, Partially Meets, Does Not Meet) followed by a narrative description that supports the overall finding based on the Contractor's conclusions in Sections below.
- Section 1: Program 1
 - **Subtask 1:** Conclusion the use of management reports to monitor Program 1 (Meets, Partially Meets, Does Not Meet) followed by a narrative description and supporting evidence
 - **Subtask 2:**—Conclusion on the periodic evaluation of Program 1 (Meets, Partially Meets, Does Not Meet) followed by a narrative description and supporting evidence
 - **Subtask 3:** Conclusion on the findings and recommendations in reports on Program 1 (Meets, Partially Meets, Does Not Meet) followed by a narrative description and supporting evidence
 - **Subtask 4:** Conclusion on the reasonable and timely response to report findings and recommendations related to Program 1 (Meets, Partially Meets, Does Not Meet) followed by a narrative description and supporting evidence
 - **Subtask 5:** Conclusion on the cost, timing and quality of Program 1 (Meets, Partially Meets, Does Not Meet) followed by a narrative description and supporting evidence
 - **Subtask 6:** Conclusion on the case studies related to Program 1 (Meets, Partially Meets, Does Not Meet) followed by a narrative description and supporting evidence
 - **Subtask 7:** Conclusion on the written policies and procedures for competitive procurement and pricing related to Program 1 (Meets, Partially Meets, Does Not Meet) followed by a narrative description and supporting evidence
- Section 2: Program 2
 - Subtask 1: ...
 - Subtask 2: ...
 - Subtask 3: ...
 - Subtask 4: ...
 - Subtask 5: ...
 - Subtask 6: ...
 - Subtask 7:
- Etc.
 - Subtask 1: ...
 - Subtask 2: ...
 - Subtask 3: ...
 - Subtask 4: ...
 - Subtask 5: ...
 - Subtask 6: ...
 - Subtask 7:

Chapter 2: Program Design and Structure

Chapter 3: Alternative Service Delivery

Chapter 4: Goals, Objectives and Performance Measures

Chapter 5: Reporting Accuracy and Adequacy

Chapter 6: Program Compliance

EXHIBIT B-2

Example Report Outline

Chapter 1: Program Economy, Efficiency, and Effectiveness

- Overall Finding on Program Economy, Efficiency, and Effectiveness: (Meets, Partially Meets, Does Not Meet) followed by a narrative description that supports the overall finding based on the Contractor's conclusions on the subtasks.
 - Subtask 1: Management Reports Used to Monitor Programs—Overall conclusion (Meets, Partially Meets, Does Not Meet) followed by a concise summary narrative description that supports the conclusion based on information presented in Sections below
 - Program 1 discussion
 - Program 2 discussion
 - Etc.
 - Subtask 2: Periodic Evaluation of Programs Overall conclusion (Meets, Partially Meets, Does Not Meet) followed by a concise summary narrative description that supports the conclusion based on information presented in Sections below
 - Program 1 discussion
 - Program 2 discussion
 - Etc.
 - Subtask 3: Findings and Recommendations in Reports
 - Program 1 discussion
 - Program 2 discussion
 - Etc.
 - Subtask 4: Reasonable and Timely Response to Report Findings and Recommendations
 - Program 1 discussion
 - Program 2 discussion
 - Etc.
 - Subtask 5: Cost, Timing and Quality of Programs
 - Program 1 discussion
 - Program 2 discussion
 - Etc.
 - Subtask 6: Case Studies
 - Program 1 discussion
 - Program 2 discussion
 - Etc.
 - Subtask 7: Written Policies and Procedures for Competitive Procurement and Pricing
 - Program 1 discussion
 - Program 2 discussion
 - Program 3 discussion
 - Etc.

Chapter 2: Program Design and Structure

Chapter 3: Alternative Service Delivery

Chapter 4: Goals, Objectives and Performance Measures

Chapter 5: Reporting Accuracy and Adequacy

Chapter 6: Program Compliance

EXHIBIT B-3

Overview of Performance Audit Findings

<NAME> County School District

<DATE>

Overall, the District Met Expectations in X Areas, Partially Met Expectations in X Areas, and Did Not Meet Expectations in Two Areas Examined

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the District Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Met/Partially Met/etc	X	X	X
Structure or design of the program (2)	Met/Partially Met/etc	X	X	X
Alternative methods of providing program services or products (3)	Met/Partially Met/etc	X	X	X
Goals, objectives, and performance measures (4)	Met/Partially Met/etc	X	X	X
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Met/Partially Met/etc	X	X	X
Compliance with appropriate policies, rules, and laws (5)	Met/Partially Met/etc	X	X	X
All Areas (25)		X	X	X

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, <CONTRACTOR> conducted a performance audit of the <NAME> County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the <NAME> County School Board on <DATE>. These programs are <FILL IN>. For each program, the performance audit included an examination of the issue areas identified below.

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 school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that <NAME> County School District met expectations in X areas, partially met expectations in X areas, and did not meet expectations in X areas. Of the 26 total

subtasks, the audit determined that the District met X, partially met X, and did not meet X.

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

Findings by Issue Area _____

Economy, Efficiency, or Effectiveness of the Program

Overall, the <NAME> County School District met expectations in this area. The District 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 <CONTRACTOR>'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 School District 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 District to fill. The current vacancy rate for this position is 21 percent, which results in substantial work order backlogs to address equipment repair. The District reported that wage rates for HAR mechanics are often not competitive with the local Jacksonville labor market, which results in frequent turnover. The District often uses contract services to mitigate this issue. <CONTRACTOR> 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. <CONTRACTOR> recommends that the District identify funds to raise wage levels to offer more competitive salaries for HAR mechanic positions to avoid further disruption to Design and Construction Services. <CONTRACTOR> recommends the District conduct a compensation and classification study to address issues such as salary levels and job classifications. Additionally, <CONTRACTOR> recommends that the District conduct a study of the reasonableness of current staffing levels for specific types of positions to include comparisons with peer districts, use of other benchmarks, and staffing formulas.

Alternative methods of providing services or products

Overall, the <NAME> County School District met expectations in this area. The School District of <NAME> County, Florida's (the District) 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 District 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 school districts, etc.).

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

Overall, the <NAME> County School District partially met expectations in this area. Program objectives documented in the District'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 District maintains various project status reports and uses the performance measures compiled by <X> the District 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 school district which relate to the program

Overall, the <NAME> County School District met expectations in this area. The School District of <NAME> County, Florida (the District) 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 District's facilities leasing and debt service arrangements. The District 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 District 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 District 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. <CONTRACTOR> 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 School District partially met expectations in this area. The chief legal counsel provides transactional and governance legal services to the District. 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 District stakeholders apprised of new or changes

to federal, state, and local laws that may impact the District. 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% of schools, 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 District lacked sufficient documentation confirming the implementation of two (2) corrective action plans in response to an external audit.