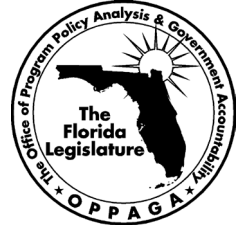




# The Florida Legislature

## 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  
Gulf County School District Discretionary Sales Surtax Performance Audit  
Contract No. OP2507**

***PROPOSALS SHOULD BE SUBMITTED AS SOON AS POSSIBLE  
OPPAGA anticipates making a recommendation on or before April 10, 2026***

OPPAGA is seeking proposals from experienced consultants to conduct a performance audit of the program associated with the **Gulf 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](mailto:oppagaprocurement@oppaga.fl.gov)

### **Award Process:**

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

### **Notice of Intent:**

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

### **Questions:**

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

## Contract for Consulting Services Reply Documents

**Contract No. OP2507:**

### **Gulf County School District Discretionary Sales Surtax Performance Audit**

*Refer to Schedule A and B of Contract OP2507 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 Consultant 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 Consultant, subcontractors and their predecessor organization, with **Gulf County School District** in the **state of Florida**. The form must be signed by an individual authorized to legally bind the Consultant.

Not every prior or existing contractual relationship will constitute a conflict, but the Consultant 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 Consultant'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 Consultant's firm experience. (Consultant'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 Consultant has that is comparable to the effort required in this project.

- A description of the Consultant 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 Consultant 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 Consultant 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. Consultants 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 Consultant 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 Consultant'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 Consultant's knowledge, experience, and understanding of the Scope of Services requested. In this portion of the Reply, the Consultant 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 Consultant'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 Consultant 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 Consultant's Reply. The Florida Legislature will not pay for travel costs.

The Consultant must utilize the Financial Reply included in Appendix G. The Consultant must complete each field of the Financial Reply, Appendix G. (The Consultant 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 Consultant 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**

***Gulf County School District Discretionary Sales Surtax Performance Audit  
OP2507***

**Company (Consultant) 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.:

**CONSULTANT AGREES TO THE TERMS OF CONTRACT OP2507 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 Consultant is registered to do business in the State of Florida with the Florida Department of State, Division of Corporations.
- The Consultant 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 Consultant, 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 Consultant, 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 Consultant, 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 Consultant, 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 Consultant\_\_\_\_\_

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 Consultant: \_\_\_\_\_

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 Consultant, subcontractors, and their predecessor organizations, with **Gulf County School District** in the **State of Florida**:

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

---

Name of Consultant: \_\_\_\_\_

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 |
|--------------------|-----------|--------------|------------------|-------|
|                    |           |              |                  |       |
|                    |           |              |                  |       |
|                    |           |              |                  |       |
|                    |           |              |                  |       |
|                    |           |              |                  |       |
|                    |           |              |                  |       |
|                    |           |              |                  |       |
|                    |           |              |                  |       |
|                    |           |              |                  |       |
| <b>TOTAL HOURS</b> |           |              |                  |       |

**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%          |                |
| <b>DELIVERABLE-BASED FIXED COST</b> |                |              |                |

**OPTIONAL DELIVERABLES**

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

|                      |           |
|----------------------|-----------|
| <b>MAXIMUM TOTAL</b> | <b>\$</b> |
|----------------------|-----------|

**Appendix H**  
**Certification of Minimum Requirements**

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

| <b>Minimum Requirements</b>                                                                                                   | <b>Yes</b> | <b>No</b> |
|-------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>Licensed Florida CPA as Project Manager</b>                                                                                |            |           |
| <b>Consultant asserts that it shall complete each task and subtask outlined in Schedule A, Scope of Work</b>                  |            |           |
| <b>Consultant asserts that it shall meet the requirements and deadlines for each deliverable as identified in Schedule B.</b> |            |           |
|                                                                                                                               |            |           |

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

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

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

**Appendix I**  
**Documentation of Qualifications**

## **Contract for Consulting Services**

### **Gulf County Schools Discretionary Sales Surtax Performance Audit**

#### **Contract Number OP2507**

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 Consultant> (Consultant) (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 Consultant to **conduct a performance audit of the programs associated with the Gulf County School District’s 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 Consultant 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. Consultant(s) submitted quote and proposal dated <date of Consultant’s quote>

#### **2. Consultant Services and Deliverables**

The Consultant Services include the services described in Schedule A and deliverables described in Schedule B. The Consultant 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 Consultant requests and the LCM approves a substitution of another team member to this Contract in writing. The Consultant 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, 2027**, 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 the Consultant 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 Consultant agrees to accept a fixed total payment as described in Schedule B and the schedule below. OPPAGA will notify the Consultant 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 Consultant has satisfactorily performed the deliverable, the Consultant 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                                        | <b>July 7, 2026</b>          |                                                     |
| Deliverable #5                                               | Draft Report                                          | <b>July 21, 2026</b>         |                                                     |
| Deliverable #6                                               | Final Report                                          | <b>August 11, 2026</b>       |                                                     |
| <b>Deliverable-based Fixed Cost</b>                          |                                                       |                              |                                                     |
| Optional Deliverable #7a                                     | Legislative Briefings:<br>Maximum of 4 calls          | prior to <b>July 1, 2027</b> | <\$x each ><br><no more than \$x<br>total for four> |
| Optional Deliverable #7b                                     | Legislative Testimony:<br>Maximum of 2<br>appearances | prior to <b>July 1, 2027</b> | <\$x each><br><no more than \$x<br>total for two>   |
| <b>Total Not to Exceed Cost of All Optional Deliverables</b> |                                                       |                              |                                                     |
| <b>Maximum Total</b>                                         |                                                       |                              |                                                     |

#### 5. Time is of the Essence

The Parties agree that time is of the essence in the completion and performance of the Consultant's duties and obligations hereunder. The Consultant must notify the LCM within 48 hours if an entity refuses to provide requested information or is otherwise nonresponsive to the Consultant's information requests.

## **6. Termination for Convenience**

The Legislature may terminate the Contract, in whole or in part, upon written notice to the Consultant. The Legislature shall reimburse the Consultant 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 Consultant.

- a. Consultant fails to provide the Consultant Services as required under the Contract;
- b. Consultant discontinues the performance of the work required under the Contract;
- c. Consultant fails to promptly pay any and all taxes or assessments imposed by and legally due to any state or federal government;
- d. Consultant makes or has made a material misrepresentation or omission in any materials provided to the Legislature;
- e. Consultant commits any material breach of the Contract; or
- f. Consultant 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 24 contained herein.

Upon the occurrence of an Event of Default on the part of the Consultant, 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 Consultant 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 Consultant completes all terms of the Deliverable and receives the written approval of the Deliverable by the LCM. Acceptance of

Deliverables will be dependent upon the Consultant's demonstration that the Consultant 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 Consultants doing business with the State of Florida. The Consultant 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 25, 2026 | #1 Project Commencement         |
| May 27, 2026               | #2 Work Plan                    |
| May 28, 2026               | #3 Biweekly Updates             |
| July 7, 2026               | #4 Report Outline               |
| July 21, 2026              | #5 Draft Report                 |
| August 11, 2026            | #6 Final Report                 |
| Prior to July 1, 2027      | #7a and b Optional Deliverables |

### **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 Consultant 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 Consultant. The LCM may waive the payment of any performance guarantee.

- If the Consultant fails to submit **any Deliverable**, in accordance with the timeline 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 Consultant.
- If the Consultant 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 Consultant 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 Consultant 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 Consultant. 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 Consultant providing such insurance. Upon request, the Consultant shall furnish the Legislature with an insurance certificate, demonstrating that all of the appropriate coverages are fully in effect.

#### **15. Indemnification**

The Parties agree that the Consultant 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 Consultant, its agents, employees, partners or subcontractors to the fullest extent allowed by Florida law.

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

Neither the Legislature nor the Consultant 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 Consultant, retain such monies from amounts due to the Consultant 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 Consultant 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 Consultant, 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 Consultant of its liability and obligation under this Contract, and despite any such subcontract, the Florida Legislature shall conduct its business through the Consultant, who shall retain the legal responsibility for performing the Consultant's obligations, including payments to its subcontractors.

#### **18. Representations**

Consultant understands that any misstatements or lack of candor by the Consultant 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 the Consultant's services by the Legislature. The Consultant 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 Consultant, in whole or in part, except by prior written authorization by the LCM.

#### **22. Warranties**

The Contractor warrants that all information furnished to the Legislature by the Contractor in connection with this Contract is to the best of the Contractor's knowledge and belief true, accurate, and complete, and does not omit any material facts, the omission of which would be misleading. The Contractor understands that any misstatements or lack of candor by the Contractor about the qualifications or availability of it or its personnel constitutes a breach of the Contract and may be grounds for immediate termination of the Contractor's services by the Legislature. The Contractor represents further that it is freely entering into this Contract of its own volition, has had

sufficient opportunity to seek and consult with counsel and is not under duress from the Legislature or any other person.

The Contractor warrants that its personnel are qualified and possesses the requisite skills, knowledge, and experience to provide the Services as stated in this Contract and the SOW. The Contractor shall ensure that its personnel 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 warrants that its performance of any other services during the term of the Contract will not interfere with the faithful and timely performance of this Contract, and the Contractor warrants that it shall not undertake any other obligation or restriction that would interfere with its duties under this Contract. The Contractor warrants that neither it nor its personnel have any conflict of interest as described in Sections 112.312(8) and 112.313(7), Florida Statutes.

The Contractor warrants that it has the requisite power and authority to enter into and perform the Contract without the need to seek any further approvals or authorizations.

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 personnel engaged to provide the Services.

The Contractor will use all reasonable endeavors to ensure that the Services will be free from harmful programming, scripts, viruses, spyware, backdoors or other deleterious components. The Contractor warrants that it possesses or has obtained (or will obtain at the Contractor's expense) all necessary rights and licenses to provide the Services in accordance with the Contract and to convey to the Legislature any ownership rights, usage rights, and licenses, as applicable, free from any claims of infringement, misappropriation, or violation of another party's intellectual or industrial property rights.

The Contractor and its personnel shall work with and cooperate with the Legislature's Contract Manager, personnel, and/or contractors where required and shall provide the Services in accordance with the reasonable direction provided by the Legislature in order to minimize disruption to the Legislature's operations. The Contractor and its personnel will obey all pertinent rules and regulations communicated to it by the Legislature.

### **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, **OP2507**  
P.O. Box 1475  
Tallahassee, FL 32399-1475

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

To Consultant: <**Legal Notices Designee for Consultant**>  
< **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 Consultant is <**Consultant 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 Consultant as working papers, including drafts, or final products in conjunction with this Contract shall become the property of the Florida Legislature, OPPAGA. The Consultant is expressly prohibited from sourcing material from these records for any purpose other than as directed or approved by the LCM. The Consultant will destroy confidential or sensitive project information no later than 3 years after the project completion unless otherwise required in writing by the LCM. Upon the destruction of working papers, the Consultant will provide notice to OPPAGA of the destruction date and a list of all working papers destroyed.

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 Consultant receives a request for public records, the Consultant 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 Consultant 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. The provisions of s. 11.0431, *Florida Statutes*, Ch. 119, *Florida Statutes*, and other applicable state and federal laws will govern disclosure of any confidential or exempt information.

## **26. Confidential Information Requests**

Consultant agrees to take all appropriate, administrative, physical, and technical safeguards to protect all data accessed, processed, stored, or transmitted in connection with the services provided under this Contract as defined by applicable data protection laws. The Consultant will use the data provided to it only for the purposes of performing its obligations under this Contract. The Consultant will not publish, transmit, release, or disclose this information to any other person without the LCM's prior written consent.

The Consultant may also obtain access to confidential or exempt information pursuant to the services provided under this Contract, including, but not limited to, protected health information (PHI). Except as necessary to fulfill the terms of this Contract and with the permission of the LCM, the Consultant shall not divulge to any third parties, regardless of affiliation with the Consultant, any confidential or exempt information obtained by the Consultant or its agents, employees, partners, or subcontractors in the course of performing the services pursuant to this Contract, including, but not limited to, PHI, or any other information considered confidential and/or exempt under the provisions of s. 11.0431, *Florida Statutes* or Ch. 119, *Florida Statutes*.

The Consultant agrees to abide by all applicable security procedures and policies of OPPAGA that are communicated to it by the LCM. The Consultant, including any of its agents, employees, partners, or subcontractors, shall not store, or allow to be stored, any confidential information on any portable storage media (e.g., laptops, thumb drives, hard drives, etc.) or on any personal or Consultant-supplied computer or peripheral device with the capacity to hold information, except upon written consent of the LCM. At all times, the Consultant shall abide by State and Federal laws concerning the storage of PHI and personal identifying information. Failure to strictly comply with this provision shall constitute a breach of contract.

The Consultant acknowledges and agrees to contractually bind its agents, employees, partners, or subcontractors to comply with the same confidentiality requirements to which the Consultant is bound under this Contract. Accordingly, if the Consultant's agents, employees, partners, or subcontractors, providing services under the terms of this Contract have access, in whatever form or function, to confidential data, the Consultant will ensure that any such individuals sign a confidentiality agreement, prior to any such activity or access. This agreement must contain provisions regarding nondisclosure of confidential data. The Consultant may only disclose confidential data to its agents, employees, partners, or subcontractors who have a need to know this information in order to perform their duties under this Contract and only to the extent that it is necessary.

Regardless of the form of any formal agreement that the Consultant has signed with its agents, employees, partners, or subcontractors, the Consultant will retain liability for all breaches of this Contract and for negligent acts or omissions and/or unauthorized use or disclosure of the confidential data by its agents, employees, partners, or subcontractors.

Consultant agrees to indemnify, defend, and hold harmless OPPAGA and the Florida Legislature against all claims, damages, liabilities, costs, and expenses arising out of or related to any data breach, unauthorized access, or disclosure of confidential information resulting from the

Consultant's acts, omissions, negligence, or failure to comply with applicable data protection laws or contractual obligations. This obligation shall survive the termination or expiration of this Contract.

## **27. Security Breaches/Inappropriate Data Access**

The Consultant shall notify the LCM in writing of any disclosure of unsecured confidential information obtained by the Consultant, its agents, employees, partners, or subcontractors which is not in compliance with the terms of the Contract (of which the Consultant becomes aware). The Consultant also shall report to the LCM any Security Incidents of which it becomes aware, including those incidents reported to the Consultant by its agents, employees, partners, or subcontractors, or any other individuals to whom the Consultant exposes confidential information obtained under this Contract.

For purposes of this Contract, "Security Incident" means the attempted or successful unauthorized access, use, disclosure, modification, or destruction of the data provided to the Consultant pursuant to the services rendered under this Contract in the Consultant's possession; however, random attempts at access shall not be considered a Security Incident. Any Security Incident shall be immediately reported to the LCM upon knowledge by the Consultant (no less than four hours from the discovery of the Security Incident) and may result in termination of this Contract. The Consultant's report shall identify, to the extent known: (i) the nature of the unauthorized use or disclosure, (ii) the confidential information used or disclosed, (iii) who made the unauthorized use or received the unauthorized disclosure, (iv) what the Consultant has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure, and (v) what corrective action the Consultant has taken or shall take to prevent future similar unauthorized use or disclosure. In the event of any impermissible disclosure, loss, or destruction of the data provided to the Consultant under this Contract, the Consultant shall take all reasonable steps to mitigate any potential harm or further disclosure, loss, or destruction of such information.

In the event of a breach of security concerning confidential personal information involved with this Contract, the Consultant shall comply with s. 501.171, *Florida Statutes*. When notification to affected persons is required under this section of the statute, the Consultant shall provide that notification, but only after receipt of the LCM's approval of the contents of the notice. Defined statutorily, and for purposes of this Contract, "breach of security" or "breach" means the unauthorized access of data in electronic form containing personal information. Good faith access of personal information by an employee or agent of the Consultant does not constitute a breach of security, provided that the information is not used for a purpose unrelated to the Consultant's obligations under this Contract or is not subject to further unauthorized use.

## **28. Other Conditions**

Consultant 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.

## 29. 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 Consultant and written approval by the LCM or the LCM's delegate.

## 30. 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: \_\_\_\_\_

Ben Albritton, President

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

#### The Florida House of Representatives:

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

Daniel Perez, Speaker

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

### Consultant:

\_\_\_\_\_

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 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* (2024 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of **Gulf County School District** 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 district administrative unit(s) related to **Facilities** (including land acquisition and the acquisition, construction, renovation, replacement, improvement, and equipping of school facilities), **Safety and Security, School Buses, Technology, and Debt Service**. 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: GULF COUNTY SCHOOL DISTRICT RESOLUTION

### RESOLUTION NO. 2025- 05

A RESOLUTION OF THE SCHOOL BOARD OF GULF COUNTY, FLORIDA ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS OF GULF COUNTY, FLORIDA, AUTHORIZE THE SCHOOL BOARD OF GULF COUNTY, FLORIDA TO LEVY A ONE-HALF CENT SCHOOL CAPITAL OUTLAY SURTAX ON SALES IN GULF COUNTY, FLORIDA FOR THE ACQUISITION, CONSTRUCTION, RENOVATION, REPLACEMENT, IMPROVEMENT, OR EQUIPPING OF SCHOOL FACILITIES, SAFETY AND SECURITY IMPROVEMENTS, TECHNOLOGY HARDWARE AND SOFTWARE, AND SCHOOL BUSES; PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR PLACES OF VOTING, INSPECTORS, AND CLERKS; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR ABSENTEE VOTING; PROVIDING FOR EARLY VOTING; PROVIDING FOR PRINTING OF BALLOTS; PROVIDING FOR REFERENDUM ELECTION PROCEDURE; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE SCHOOL BOARD OF GULF COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF GULF 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.** The School Board of Gulf County, Florida (the "Board"), as the governing body of the School District of Gulf County, Florida (the "District"), pursuant to Article IX, Section 4(b) of the Florida Constitution, Section 1001.32(2), Florida Statutes, and Section 1001.40, Florida Statutes, hereby finds and determines the following:

A. It is in the best interest of the District and its students to acquire, construct, renovate, replace, improve, or equip school facilities and campuses and any land acquisition and land improvement related thereto, safety and security improvements, technology hardware and software, and school buses, all as further described herein and in Exhibit A attached hereto, as such school facilities, campuses, and equipment may be modified from time to time by the Board (collectively, the "Plan").

B. The Plan is necessary for the District to improve and modernize school facilities, campuses, and equipment and to meet the security, safety, and technology needs of its school facilities and campuses.

C. There is a substantial need for the acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses and land acquisition and land improvement related thereto, safety and security improvements, technology hardware and software, and school buses.

D. Section 212.055(6), Florida Statutes, authorizes the levy of a one-half (0.5%) school capital outlay surtax for the purposes of funding the acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses and land acquisition and land improvement related thereto, safety and security improvements, technology hardware and software, and school buses upon approval by a majority vote of the electors of Gulf County, Florida (the "County").

E. It is in the best interest of the District and its students to levy a school capital outlay surtax authorized by Section 212.055(6), Florida Statutes, at a rate equal to one-half percent (0.5%) for a period of twenty (20) years, commencing on January 1, 2027, and terminating on December 31, 2047 (the "Surtax"), to provide sufficient revenues to fund the Plan.

### **SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES; SHARING OF SURTAX REVENUES WITH ELIGIBLE CHARTER SCHOOLS.**

A. The School Board hereby adopts the Plan for the use of the Surtax revenues, which Plan provides for the use of such revenues to pay any portion of the costs of the Plan as described herein and in Exhibit A attached hereto, as such Plan may be modified from time to time by the Board. The Plan shall consist of fixed capital expenditures or fixed capital costs associated with the acquisition, construction, renovation, replacement, improvement, or equipping, including safety and security improvements, of school facilities and campuses which have a useful life expense expectancy of five (5) years or more, and any land acquisition, land improvement, design, and engineering costs associated thereto, or the purchase, lease-purchase, lease, or maintenance of school buses, as defined in Section 1006.25, Florida Statutes, which have a life expectancy of five (5) years or more. In addition, the Plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for various sites within the District. The specific projects to be funded with the proceeds of the Surtax revenues may be modified from time to time as the Board determines to be in the best interest of the District and its students. Neither the proceeds of the Surtax nor any interest thereon shall be used for operational expenses.

B. In accordance with the Plan for the use of the Surtax revenues herein adopted, at the subsequent option of the Board, the Surtax revenues may be used for the purpose of (i) paying any portion of the costs of the Plan, or (ii) servicing indebtedness the proceeds of which are used to finance any portion of the costs of the Plan, including making lease payments under lease-purchase agreements pursuant to Section 1001.42(11)(b)(5), Florida Statutes, Section 1013.15(2), Florida Statutes, and Section 1013.64(6)(b)3, Florida Statutes.

C. The Surtax revenues collected shall be shared with eligible charter schools within the District based on their proportionate share of total school District enrollment. The Surtax revenues shared with other charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in Section 1013.62(4), Florida Statutes. The eligibility of a charter school to receive funds under this

resolution shall be determined in accordance with Section 1013.62(1), Florida Statutes. If a school's charter is not renewed or is terminated and the charter school is dissolved under provisions of law under which the charter school was organized, any unencumbered Surtax revenues received by such charter school shall revert to the Board.

D. Notwithstanding anything herein to the contrary, the Surtax revenues shall not be used for the purchase, lease-purchase, lease, or maintenance of school buses until such use is authorized by law.

**SECTION 4. LEVY OF SALES SURTAX.** Subject to approval by a majority vote of the qualified electors of the County voting in the referendum, the Board hereby levies the Surtax in an amount equal to one-half percent (0.5%). The Surtax shall be levied for a period of twenty (20) years, commencing on January 1, 2027, and terminating on December 31, 2047. If the Surtax shall be approved by a referendum, the Board shall comply with all provisions of Section 212.055(6), Florida Statutes.

**SECTION 5. REFERENDUM ELECTION ORDERED.** A referendum election is hereby ordered to be held in the County at the general election on November 3, 2026, to determine whether or not the Board may levy the Surtax. The Board hereby requests the Board of County Commissioners of Gulf County to place the required referendum election on the ballot of such general election in accordance with Section 212.055(6)(b), Florida Statutes.

**SECTION 6. NOTICE OF ELECTION.** The Superintendent, in connection with the Supervisor of Elections of the County, is hereby authorized and directed to publish notice of the referendum election in the manner and at the times required by laws of the State of Florida.

**SECTION 7. PLACES OF VOTING, INSPECTORS, AND CLERKS.** The polls will be open at the voting places on the date of the referendum election from 7:00 a.m. until 7:00 p.m. All qualified electors residing within the County shall be entitled and permitted to vote at such referendum election on the proposition provided in this resolution. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of the County in accordance with the laws of the State of Florida.

**SECTION 8. OFFICIAL BALLOT.** The ballot to be used in the referendum election shall contain a statement relating to the authority of the Board to levy the Surtax and shall be in full compliance with the laws of the State of Florida and in substantially the following form:

**OFFICIAL BALLOT**

School District of Gulf County, Florida  
Referendum Election- November 3, 2026

**ONE-HALF CENT SURTAX TO FUND SCHOOL FACILITIES, SAFETY, SECURITY,  
TECHNOLOGY IMPROVEMENTS, AND SCHOOL BUSES**

SHALL THE SCHOOL BOARD OF GULF COUNTY LEVY A ONE-HALF CENT (0.5%) SALES SURTAX FOR A PERIOD OF TWENTY (20) YEARS, BEGINNING JANUARY 1, 2027, FOR THE ACQUISITION, CONSTRUCTION, RENOVATION, REPLACEMENT, OR EQUIPPING OF SCHOOL FACILITIES, SAFETY AND SECURITY IMPROVEMENTS, TECHNOLOGY UPGRADES, SCHOOL

BUSES, AND LAND ACQUISITION, AND THE RETIREMENT OF RELATED DEBT. THE REVENUES COLLECTED SHALL BE SHARED WITH ELIGIBLE CHARTER SCHOOLS BASED ON THEIR PROPORTIONATE SHARE OF TOTAL SCHOOL DISTRICT ENROLLMENT.

\_\_\_\_\_ FOR THE ONE-HALF CENT TAX

\_\_\_\_\_ AGAINST THE ONE-HALF CENT TAX

**SECTION 9. VOTE-BY-MAIL; ABSENTEE VOTING.** Any electors participating in the referendum shall be entitled to cast their ballots in accordance with the provisions of the laws of the State of Florida with respect to voting by mail and absentee voting. The form of ballots to be used in the referendum election for these voters shall be the same as used at the polling places for such referendum election.

**SECTION 10. EARLY VOTING.** Adequate provisions shall be made for early voting as required by Section 101.657, Florida Statutes. The form of ballots to be used in the referendum election for early voting shall be the same as used in the polling places for the referendum election. The Supervisor of Elections of the County shall designate the early voting dates, times, and locations.

**SECTION 11. PRINTING OF BALLOTS.**

A. The Supervisor of Elections of the County is authorized and directed to have printed a sufficient number of the ballots for use of vote-by-mail and absentee electors and early voters entitled to cast such ballots in the referendum election and shall also have printed sample ballots and deliver them to the inspectors and clerks on or before the date and time for the opening of the polls for such referendum election for the voting places.

B. The Supervisor of Elections of the County is authorized and directed to make appropriate arrangements for the conduct of the election at the polling places specified.

**SECTION 12. REFERENDUM ELECTION PROCEDURE.** The Supervisor of Elections of the County shall hold, administer, and conduct the referendum election in the manner prescribed by the law for holding such elections in the County. Returns shall show the number of qualified electors who voted in the referendum election on the proposition and the number of votes cast respectively for and against approval of the proposition. The returns shall be canvassed in accordance with law.

**SECTION 13. REFERENDUM RESULTS.** If a majority of the ballots cast at the referendum election shall be "FOR THE ONE-HALF PERCENT TAX" the levy of the Surtax shall be approved and the Surtax shall be levied as provided by law.

**SECTION 14. SEVERABILITY.** In the event that any word, phrase, clause, sentence, or paragraph of this resolution shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence, or paragraph hereof.

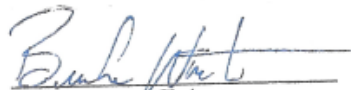
**SECTION 15. REPEALING CLAUSE.** All resolutions in conflict or inconsistent with this resolution are repealed insofar as there is conflict or inconsistency.

**SECTION 16. EFFECTIVE DATE.** This resolution shall take effect immediately upon its adoption. However, the Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of the County voting in a referendum.

**ADOPTED** by The School Board of Gulf County, Florida, at a Regular Meeting this 9th day of December, 2025.

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

By:

  
Brooke Wooten, Chairman

**ATTEST:**

  
Superintendent, ex-officio  
Secretary of The School Board of  
Gulf County, Florida

**EXHIBIT "A"**

**PLAN FOR USE OF SURTAX REVENUES**

1. Pursuant to Section 212.055(6)(c), Florida Statutes, fixed capital expenditures or fixed capital costs to be funded by the Surtax revenues shall be for:
  - (a) Acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses, and any land acquisition, land improvement, design and engineering costs associated therewith, including by not limited to:
    - (i) schools, administrative and maintenance facilities,
    - (ii) replacement or renovation of heating, ventilation, and air conditioning (HVAC) systems at various school facilities within the District,
    - (iii) lighting conversion and improvements at various school facilities within the District,
    - (iv) paving of parking lots and other improvements to improve parking and traffic circulation at various school facilities within the District,
    - (v) early childhood remodeling projects at various school facilities within the District,
    - (vi) roof repair and maintenance at various school facilities within the District,
    - (vii) additions and upgrades to playground equipment and play areas at various school facilities within the District, and/or
    - (viii) new construction or replacement of athletic fields, track resurfacing, and lighting replacement and upgrades at various athletic facilities within the District.
  - (b) Safety and security improvements of school facilities and campuses, including, but not limited to:
    - (i) fire alarm systems and intrusion alarms,
    - (ii) cameras and video surveillance,

- (iii) door lock systems/card access,
    - (iv) doors/windows,
    - (v) school check-in management systems, and/or
    - (vi) security and data communication systems.
  - (c) Retrofitting, upgrading, and providing for technology implementation, including hardware and software, for various sites within the District, including, but not limited to:
    - (i) network switches and firewall licenses,
    - (ii) student Windows-based devices, student Chromebooks, teacher laptops, lab computers, and administration desktops, laptops, and monitors,
    - (iii) network security hardware and software,
    - (iv) hardware and software for off-site back-ups,
    - (v) classroom panels,
    - (vi) cloud-based security cameras,
    - (vii) phone system network hardware, and/or
    - (viii) conference and boardroom audio/visual equipment.
  - (d) Purchase, lease-purchase, lease, or maintenance of school buses, as defined in Section 1006.25, Florida Statutes.
2. The scope of the projects will be based on a detailed assessment of the facility need and condition, and providing for a safe and appropriate learning environment.

## **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 **Monday, May 25, 2026**, 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 **Wednesday, May 27, 2026**.

- 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 **Thursday, May 28, 2026**, 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 **Tuesday, July 7, 2026**. 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 **Tuesday, July 21, 2026**, 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 **Tuesday, August 11, 2026**. The Contractor must include in its Final Report any written response from the school district that is submitted to the Contractor no later than **Monday, August 10, 2026**. 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 prior to **July 1, 2027**. 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  |
| <b>All Areas (25)</b>                                                                               |                       | 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.