

ANASTASIA MOSQUITO CONTROL DISTRICT  
OF ST. JOHNS COUNTY  
120 EOC DRIVE, ST. AUGUSTINE, FLORIDA 32092  
TELEPHONE: 904-471-3107

**REQUEST FOR PROPOSAL: SOLICITING PROPOSALS TO HIRE A QUALIFIED INDEPENDENT  
CERTIFIED PUBLIC ACCOUNTING FIRM TO PERFORM A PROFESSIONAL FINANCIAL AUDIT  
REQUIRED BY SECTION 218.39, FLORIDA STATUTES FOR FISCAL YEAR 2023/2024**

RFP # 22/23-4

RFP SOLICITATION START DATE: 8:00 A.M. June 20, 2023

RFP SOLICITATION END DATE: 4:00 P.M. July 5, 2023

NOTE: AMCD Offices will be closed July 4, 2023

RFP OPENING BY STAFF DATE: 8:00 A.M. July 6, 2023

RFP CONSIDERATION: Board of Commissioners' regular meeting July 13, 2023 5:00 PM.

**SPECIFICATIONS**

**INTRODUCTION:**

- Anastasia Mosquito Control District (AMCD) is a Florida Independent Special District providing mosquito control.
- Pursuant to Florida law and Auditor General Rule 10.551(3), all required audits of entities in Florida are to be performed in accordance with Government Auditing Standards promulgated by the comptroller General of the United States.
- Firm must be licensed in the State of Florida.
- Provide an engagement letter (contract) for services as part of the proposal.
- Firms will be considered by the Board of Commissioners (Auditor Selection Committee) July 13, 2023 starting at 5:00 pm.

**SCOPE OF WORK**

The District invites independent certified public accounting firms who are licensed to practice in the State of Florida and who are experienced in performing audits for governmental entities to submit Proposals for the performance of annual audit of the District's financial statements for the fiscal year beginning October 1, 2022 and ending September 30, 2023. The firm will express an opinion on the fair presentation of its financial statements as a whole in conformity with generally accepted accounting principles.

### **Auditing Standards Required**

- Pursuant to Florida law and Auditor General Rule 10.551(3), all required financial audits of entities in Florida are to be performed in accordance with Government Auditing Standards promulgated by the Comptroller General of the United States, as well as the Florida Single Audit Act, the rules of the Auditor General Chapter 10.550, and any other applicable laws or standards.

### **Performance Requirements**

- The audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Chapter 10.550, Rules of the Auditor General.
- The District will require ten (10) bound copies of the annual financial report and an electronic copy in PDF format so that they can be electronically inserted in the appropriate places within the Comprehensive Annual Financial Report (CAFR). The format of the report shall be consistent with the format of the CAFR.
- The audit year end fieldwork shall be completed no later than the end of February. The presentation of the annual report to the Board of Commissioners and to the public shall be presented by the selected firm no later than the Board of Commissioners meeting in May.
- To the extent that provision of auditing services involves access to confidential information, the selected firm agrees to comply with all applicable statutes, requirements and regulations.
- The performance of auditing services may not be subcontracted in whole or in part by the firm without prior written consent from the District.
- The District considers response to this RFP by competing firms as purely voluntary, and is under no financial obligation to said firms for the contents of their Proposal.
- The District assumes no liability for disclosure or use of any information or materials submitted in response to this RFP for any purpose, and considers that all Proposals are not submitted in confidence and are, therefore, releasable under any applicable Public Records Laws and the Freedom of Information Act, and also assumes no liability for compensation in any form relative to any firm's submittal. All proposals become the property of the District.

### **Report to be Issued**

- A report on the fair presentation of the financial statements of the District as a whole. A report on compliance with applicable laws and regulations.
- All applicable reports of State and Federal financial assistance in association with the Single Audit Act of 1984 and amendments of 1996 and the Florida Single Audit Act if they apply.
- Management letters for the Board of Commissioners.
- A report on internal control based on the auditor's understanding of the control structure and assessment of control risk.
- A report on the fair presentation of the Government-wide Financial Statements, Fund

Financial Statements and related disclosures.

**Communication with District**

- Auditors shall assure that the District is informed of each of the following:
  - The auditor’s responsibility under generally accepted auditing standards.
  - Significant audit adjustments.
  - Difficulties encountered in performing the audit.
- In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

**General Information/Conditions**

- Anastasia Mosquito Control District is a Special Taxing District with a current budget of 7,394,483 of Local Funds. The District’s fiscal year begins on October 1 and ends on September 30.

**Time Requirements**

- An audit plan should be submitted to the District after awarding the contract. Each following year, this plan will need to be submitted prior to the beginning of interim audit procedures.

**Legal Requirements**

- Proposers are required to comply with all provisions of federal, state, county and local laws, ordinances, rules and regulations that are applicable to the services being offered in this RFP.

**Public Records Law**

- Florida law provides that the District records shall, at all times, be open for personal inspection by any person. Information and materials received by the District in connection with an RFP response shall be deemed to be public records subject to public inspection upon award, recommendation for award, or 10 days after Proposals opening, whichever occurs first. However, certain exceptions to the public records law are statutorily provided in Section 119.07, Florida Statutes. If the Proposer believes any of the information contained in its response is exempt from disclosure, then the Proposer must in its response specifically identify the material which is deemed to be exempt and cite the legal authority for the exemption. Otherwise, the District will treat all materials received as public records.

**Assistance Provided by AMCD staff**

- The District will prepare summary trial balances, provide other information, documentation and explanations, as needed. All information provided will be in the format maintained by the District. Any additional or reformatted schedules will be the responsibility of the auditor.
- The District will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided access to telephones, photocopying facilities, the District computer system, and FAX machines.

- General Purpose Financial Statement preparation and editing shall be the responsibility of the auditor.

### **ATTACHEMENTS**

- Ranking Form, Attachment 22/23-4-1, for reference.

### **FORMAT AND ORDER OF RESPONSES TO THE RFP**

All proposals will be presented as 8 1/2 X 11 either stapled, bound or in notebook.

**INTRODUCTION/COVER LETTER:** Provide no more than a 1-page letter of introduction. The letter should highlight or summarize whatever information you deem appropriate as a cover letter, but at the least, this section should include the subject of the RFP, date of the proposal, firms name, address, telephone number, and e-mail address of one contact to whom any correspondence should be directed.

**TABLE OF CONTENTS:** Table of contents for the proposal.

**TRANSMITTAL LETTER:** A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer to provide the services as outlined in this RFP.

**DETAILED PROPOSAL:** The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the District in conformity with the requirements of the RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet this RFP's requirements.

The technical proposal should address all the points outlined in this RFP. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this RFP. While additional data may be included, the following items are the prime criteria against which the proposals will be evaluated.

**INDEPENDENCE:** The firm should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards and the U.S General Accounting Office's "Government Auditing Standards (1988)."

**LICENSE TO PRACTICE IN FLORIDA:** An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Florida.

**BUSINESS ORGANIZATION:** (Partner, Supervisory and Staff Qualifications) In this section, you should identify the principal supervisory and management staff, including engagement partner, manager, other supervisors and specialists, and the auditor-in-charge of field work, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm should provide information on the government auditing experience of each person.

**FIRM EXPERIENCE / CAPABILITY:** In this section, the proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement would be assured.

Provide a list of your firm's work experience dealing with local government, special districts and, if any, mosquito control districts.

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

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

**PEER REVIEW:** A copy of the firm's most recent two (2) external quality control reviews (peer reviews), which included a review of specific governmental engagements, must be provided in

the proposal.

**COST SHEET: (Fees)** The Proposal should include a total fee set based upon the District issuing an annual financial report in accordance with the Rules of the Florida Auditor General for the Period of Audit, October 1, 2022 through September 30, 2023. The total fee shall contain all direct and indirect costs, including all out-of-pocket expenses, for the year of Audit.

**LOCAL FIRM:** The district tries to hire local business to provide services to the district. Please state if you are a St. Johns County based business and if not the city/county and state that the office that will be servicing AMCD is located and the city/county and state that the home office is located.

### **AWARD AND EXECUTION OF CONTRACT**

The District will make the award to the responsible and responsive Proposer whose proposal is determined in writing to be the most advantageous to the District, taking into consideration price and the evaluation factors set forth in this Request For Proposals. Review of submittal will use a ranking form (attached).

The District reserves the right to reject any or all proposals, in whole or in part, and to delete items prior to making the award whenever it is deemed in the sole opinion of the District to be in its best interest.

Following the selection of a Proposer and the signing of a contract, the CFO will notify those Proposers whose proposals are not selected and of the name of the selected Proposer.

The proposal submitted by the selected Proposer and this RFP shall become attachments to the contract signed by the District and the selected Proposer. Price quotations and the time-dependent information contained in proposals should be valid for 90 days from the closing date of this RFP. The District may undertake negotiations with Proposers whose proposals show them to be qualified, responsible and capable of performing the work in accordance with the stated criteria. The District shall not be liable for any costs incurred by Proposers in connection with the preparation or submission of proposals and related materials or negotiations.

Upon notice of the award of a contract pursuant to this RFP, the successful Proposer shall sign the final contract document upon receipt thereof from the Finance Department, and furnish the insurance documents required by the terms of this Request For Proposals. The Proposer shall furnish the District with a signed contract and required insurance documents within 10 calendar days after the date of the notice of award or within such further time as the District may allow. Once the District has received the signed contract and insurance documents, the District's representative will sign the contract. Audit term will start August 1 2023.

The District reserves the right to extend the contract for additional fiscal year periods, providing all terms, conditions, and specifications remain the same or, both parties agree to the extension, and such extensions are approved by the District. Successful Proposer shall give written notice to the District within reasonable time, prior to the renewal date, and of any adjustment in the initial Contract amount. Contract renewal shall be based on satisfactory performance, mutual acceptance, and determination that the Contract is in the best interest of the District.

**The above is in compliance with AMCD policies and procedures for:** Request for Proposal to hire a qualified independent certified public accounting firm to perform a professional financial audit required by section 218.39, Florida Statutes for fiscal year 2023/2024.

### **PREPOSERS INSURANCE REQUIREMENTS**

The insurance agency shall not commence work under this contract until they have provided certificates to AMCD for amounts of insurance as follows:

1. Public Liability and Property Damage Insurance including Independent Contractor's Liability, Owner's Protection Insurance, Contractual Liability and Completed Operations Insurance as follows:
  - a. One person in any one accident, amount – Five Hundred Thousand Dollars (\$500,000.00)
  - b. Two or more persons in any one accident, amount – Five Hundred Thousand Dollars (\$500,000.00)
  - c. Property Damage in any one accident, amount – Five Hundred Thousand Dollars (\$500,000.00)
2. Automobile Liability Insurance (including coverage for Contractors Automotive equipment; owned, hired and non-owned);
  - a. One Person in any one accident, amount – Five Hundred Thousand Dollars (\$500,000.00)
  - b. Two or More persons in any one accident, amount – Five Hundred Thousand Dollars (\$500,000.00)
  - c. Property Damage in any one accident amount, amount – Five Hundred Thousand Dollars (\$500,000.00) with aggregate Property Damage in the amount of Five Hundred Thousand Dollars (\$500,000.00)
3. Workmen's Compensation Insurance – Florida Statutory and any required by Maritime Law.

All insurance shall be maintained in force during term of contract or agreement and shall include an endorsement requiring ten (10) days prior written notice to the District (AMCD) before any change or cancellation is made effective.

## **SUBMITTAL PROCEDURE**

A particular procedure for submitting an RFP to Our District is necessary, following the District's Policies and Procedures.

Your assigned RFP number will be: "REQUEST FOR PROPOSAL FY22/23-4, **(your company name)**". For the REQUEST FOR PROPOSAL: SOLICITING PROPOSALS TO HIRE A QUALIFIED INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM TO PERFORM A PROFESSIONAL FINANCIAL AUDIT REQUIRED BY SECTION 218.39, FLORIDA STATUTES FOR FISCAL YEAR 2023/2024

**Original RFP** shall be submitted **with eight (8) copies for a total of 9**, in a sealed envelope or box, and are to be identified in the **lower, left-hand corner** of the envelope or box with **your assigned RFP number** (see above).

Hand delivery, US Postal service, Parcel services (UPS or Fed Express) and couriers are acceptable methods of delivering your RFP.

As per the advertisement, no REQUESTS FOR PROPOSAL will be accepted after 4 PM July 5, 2023. Do not be late. You must be in compliance with the above procedure. Proposers seeking clarifications shall direct all communications in writing to Richard Weaver at Anastasia Mosquito Control District, 120 EOC DRIVE, St. Augustine Florida 32092. Fax 904-471-3189 or e-mail [rweaver@amcdf.org](mailto:rweaver@amcdf.org), clarifications or modifications of this RFP document will be by addendum only. Addenda and other documents will be delivered by mail, e-mail or messenger to RFP document holders of record at the mailing address, e-mail address or location provided by RFP document holders. The district may amend the RFP, as it sees fit, at any time, and may cancel the Request for Proposal at any time.

**The District may reject any submittals in whole or part with or without cause.**

Dr. Rui-De Xue  
Director

**CONFLICT OF INTREST & CLEAN HANDS DISCLOSURE FORM**

I HEREBY CERTIFY that

1. I (*printed name*) \_\_\_\_\_ am the (*title*) \_\_\_\_\_ and the duly authorized representative of the firm of (*firm name*) \_\_\_\_\_ whose address is \_\_\_\_\_, and that I possess the legal authority to make this affidavit on behalf of myself and the firm for which I am acting; and,
2. Except as listed below, no employee, officer, or agent of the firm have any conflicts of interest, real or apparent, due to ownership, other clients, contracts, or interests associated with this project; and,
3. Neither the business nor any authorized representative or significant stakeholder of the business has been determined by judicial or administrative board action to be in noncompliance with or in violation of any provision of the Anastasia Mosquito Control District nor has any outstanding past due debt to the Anastasia Mosquito Control District: and
4. This proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a proposal for the same services, and is in all respects fair and without collusion or fraud.

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

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

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

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

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

Personally known \_\_\_\_\_

OR Produced identification \_\_\_\_\_ Notary Public-State of \_\_\_\_\_

My Commission expires \_\_\_\_\_

(Type of Identification)\_\_\_\_\_

(Printed, typed or stamped commissioned name of Notary Public)