

PORT OF PALM BEACH DISTRICT
RIVIERA BEACH, FLORIDA



REQUEST FOR PROPOSALS
ANNUAL AUDIT SERVICES

RFP No. 07-2021

DATE: JUNE 25, 2021

BOARD OF COMMISSIONERS

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PORT OF PALM BEACH DISTRICT
Request for Proposals, RFP No. 07-2021

CONTRACT DATA

Contract Title: Annual Audit Services

Contract Number: RFP No. 07-2021

Contract Owner: Port of Palm Beach District

Contract Address: 1 E. 11th St., Suite 600
Riviera Beach, FL 33404

RFP Representative: Beatrice Greffin, District Clerk
1 E. 11th St., Suite 600
Riviera Beach, FL 33404
Phone: 561-383-4186
bgreffin@portofpalmbeach.com

REQUEST FOR PROPOSALS (RFP)

Request Proposal Package at: The Office of Beatrice Greffin, District Clerk, 1 East 11th St., Suite 600, Riviera Beach, Florida 33404, (561) 383-4186.

- 1. The Port of Palm Beach District, Florida, (hereafter, “District”) will receive sealed Proposals from qualified firms of Certified Public Accountants to provide annual audit services in response to this Request for Proposals (hereafter, “RFP”) together with the information and documents required and as referenced herein and any other information relative to the experience, expertise or proficiency of the Proposer, at the office of Beatrice Greffin, District Clerk, 1 East 11th St., Suite 600, Riviera Beach Florida 33404, for furnishing the services described below:**

**RFP No. 07-2021
Annual Audit Services**

The Request for Proposal (RFP) provides guidelines for submission and outlines the services desired concerning the auditing of the District’s general-purpose financial statements.

Responses to this RFP must be clearly marked “**RFP No. 07-2021, Annual Audit Services**” and must be received by the District Clerk at 1 East 11th St., Suite 600, Riviera Beach Florida 33404, either by mail or hand delivery, no later than **2:00 p.m. local time on July 15, 2021**. Proposals must be sealed. It is anticipated that the proposals shall be opened at 2:00 p.m. at 1 East 11th St., Suite 600, Riviera Beach Florida 33404 on the same date. Any proposals delivered or received after 2:00 p.m. local time on said date will not be accepted under any circumstances. Any uncertainty regarding the time a Proposal is delivered or received will be resolved against the Proposer.

In accordance with Florida Statutes, Section 119.071, proposals are exempt from public disclosure until such time as the District provides notice of an intended award or until 30 days after the opening, whichever is earlier.

The District reserves the right to reject any or all Proposals, to waive any informalities or irregularities in any Proposals received, to re-advertise for Proposals, or take any other such actions that may be deemed to be in the best interest of the District.

PUBLISH: Legal Section
Palm Beach Post 6/25/2021
Port’s Website www.portofpalmbeach.com

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PART 1
GENERAL INFORMATION

1-1 PURPOSE AND INVITATION TO PROPOSE

This RFP is being issued pursuant to Florida Statutes 218.391 and the provisions of that statute shall control over in the case of a conflict between this RFP and the statute. The District is requesting proposals from qualified firms of certified public accountants pursuant to Florida Statutes, Chapter 473, to perform financial/compliance audits of independent special districts of the State of Florida. The audits shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements. The term of engagement shall be for the fiscal year ending September 30, 2021, and for each of the four (4) subsequent fiscal years. The term of the engagement may also be terminated by either party upon thirty days written notice. The District reserves the right to renew the contract for two (2) additional one (1) year periods. The option to renew shall be only exercised upon mutual written agreement by both parties and is subject to an annual review and approval by the Board of Commissioners.

For the fiscal year ending September 30, 2021, the District's financial statements include only a single propriety (Enterprise) Fund. Such funds account for their activities in a manner similar to private business enterprises that render service to the general public on a user charge basis. The accrual basis of accounting is used. All assets, liabilities, net assets, revenues and expenses are accounted for in an enterprise fund where revenues are recognized when they are earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow.

This Request for Proposal (RFP) provides guidelines for the submission of proposals for auditing services. Proposers should prepare their proposals simply and economically, providing a straight forward and concise description of their ability to meet the requirements of the RFP.

This request for proposals is extended to all qualified proposers.

1-2 PORT OF PALM BEACH DISTRICT

The District was established in 1915 as a special taxing district under the provisions of Chapter 7081 of the Laws of Florida; and, as such, is a sub-division of the State of Florida. The District is located in Palm Beach County, Florida and covers a land area 971 square miles or approximately half of the Palm Beach County land area. The District is the 4th busiest container port in Florida, and the 18th busiest in the continental United States. The District derives the major portion of its operating revenues from wharfage, dockage, passenger charges and rental income.

The District is governed by a board of five elected Port Commissioners and the day-to-day operations of the District are administered by an Executive Director along with a staff of

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management, non-management and union employees of approximately 50. Port Commissioners serve a four-year term. There are no term limits.

The District has set a voluntary goal for professional services at minimum of 12% for Minority/Women Business Enterprises. Respondents are encouraged to exceed the 12% and explain how the goal will be met.

The District's Finance Department uses Microsoft Dynamics GP software and Management Reporter software for its accounting and financial reporting.

More detailed information on the District can be found in the Comprehensive Annual Financial Report and the Annual Budget Document. Access to these documents can be obtained by contacting Beatrice Greffin, District Clerk, at (561) 383-4186 or by visiting the District website at www.portofpalmbeach.com.

1-3 PROPOSAL SUBMISSION AND OPENING

All proposals will be received by the District until no later than **2:00 p.m.** as determined by the District Commission Chamber clock, on **July 15, 2021** for a proposal to be considered. The following material is required to be included in the proposal:

- A. Three (3) hard copies of the proposal as outlined in this document.
- B. One (1) electronic copy of the proposal as outlined in this document.

SEALED DOLLAR COST BID PROPOSAL
FOR THE
PORT OF PALM BEACH DISTRICT
FOR
PROFESSIONAL AUDITING SERVICES

Proposers should send the completed proposal to the following address:

Beatrice Greffin, District Clerk
Port of Palm Beach District
1 East 11th St., Suite 600
Riviera Beach, FL 33404

The District cautions Proposers to assure actual delivery of mailed or hand-delivered proposals to the District at, 1 East 11th St., Suite 600, Riviera Beach Florida 33404, prior to the deadline set for the opening of proposals. Telephone confirmation of timely receipt of the proposals can be made by calling (561) 383-4186 before the proposal opening time. **PROPOSALS DELIVERED AFTER THE ESTABLISHED DEADLINE WILL BE RETURNED UNOPENED TO THE PROPOSER.** Receipt of a proposal by the District office, receptionist or personnel other than the District Clerk does not constitute "deliver" as required by this RFP.

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The District shall not accept or consider proposals submitted via facsimile transmission or email.

1-4 PROPOSAL WITHDRAWAL

Proposers may withdraw their proposal by notifying the District in writing at any time prior to the bid opening. Proposers may withdraw their proposal in person or through an authorized representative. Proposers and authorized representatives must disclose their identity and provide receipt for their proposal.

1-5 PROPOSAL DISCLOSURE

Upon opening, proposals become “public records” and shall be subject to public disclosure consistent with Chapter 119, Florida Statutes. Proposers must invoke in writing the exemptions to disclosure (provided by law) in the response to the RFP by referencing the specific statutory authority for claimed exemptions, identifying the data or other materials to be protected, and stating the reasons why such exclusion from public disclosure is necessary.

1-6 TIMETABLE

The District and Proposers shall adhere to the following schedule in all actions concerning this RFP:

1. **June 25, 2021** - Request for Proposals advertised.
2. **July 15, 2021**- Deadline to receive proposals.
3. **July 27, 2021** - Audit Selection Committee meets to make recommendation of an accounting firm for professional auditing services to the District Commission.
4. **August 19, 2021** - The District Commission will select the accounting firm for professional auditing services.

1-7 DELAYS

The District may delay or modify scheduled due dates if it is to its advantage to do so. The District will notify Proposers of all changes in scheduled due dates by written addenda.

1-8 ADDENDA

If revisions become necessary, the District will provide written addenda to all Proposers who have requested the RFP on the Port’s website. All addenda issued by the District will include a receipt form which must be signed and included with any proposals that are submitted to the District. In the event multiple addenda are issued, a separate receipt for each addendum must be included with the proposal at the time it is submitted to the District.

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If issued, the District will mail written addenda. All proposers should contact the District to ascertain whether any addenda have been issued. Failure to do so could result in an unresponsive proposal.

1-9 ORAL PRESENTATION

In its discretion, the District may require oral presentations from all short listed respondents.

1-10 ACCEPTANCE OR REJECTION OF PROPOSALS

The District reserves the right to reject any and all proposals when (1) such rejection is in the best interest of the District; or (2) if the proposal contains any irregularities; provided, however, that the District reserves the right to waive any minor irregularities and to accept the most responsive and responsible proposal. The District also reserves the right to cancel this RFP at any time and/or to solicit and re-advertise for other proposals.

1-11 DEVELOPMENT COSTS

Neither the District nor its representatives shall be liable for any expenses incurred in connection with the preparation, submission or presentation of a response to this RFP.

1-12 SWORN STATEMENT ON PUBLIC ENTITY CRIMES

The Proposer shall be required, pursuant to Section 287.133, Florida Statutes, to execute the attached "Sworn Statement on Public Entity Crimes" upon the submission of this proposal. By executing this sworn statement, the Proposer is affirmatively stating that neither it nor an affiliate (as defined in the Statute) has been convicted of a public entity crime and that it is not barred from entering into a contract with the District. The Proposer further acknowledges that any misstatement or lack of compliance with the Statute shall result in the contract being null and void and/or subject to immediate termination by the District, and in the event of such termination, the District shall not incur any liability for any work or materials furnished by the Proposer.

1-13 CODE OF ETHICS

If any Proposer violates or is a party to a violation of the code of ethics of the State of Florida with respect to this proposal, such Proposer may be disqualified from performing the work or from furnishing the goods or services for which the proposal is submitted and may be further disqualified from bidding on any future proposals for work, goods or services for the District.

1-14 CONFLICT OF INTEREST

The award of any contract hereunder is subject to the provisions of Chapter 112, Florida Statutes. Proposers must disclose with their Proposals the name of any officer, director,

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partner, associate, agent, Advisory Board member or client/customer who is also an officer, former officer, or employee of the District.

1-15 CONE OF SILENCE

The “Cone of Silence” is in effect from the date and time of the deadline for submission of the response, and terminates at the time that the Board of Commissioners awards or approves a contract, rejects all responses, or otherwise takes action which ends the solicitation process. During the period of the Cone of Silence, there shall be no oral or written communications with any District Commissioner or employee regarding the subject matter of this Request for Proposals.

1-16 EQUAL EMPLOYMENT OPPORTUNITY

Proposer shall not discriminate against any employee or applicant for employment because of race, religion, color, age, sex or national origin, or physical or mental handicap, or marital status. Proposer shall take affirmative action to ensure that applicants are employed, and that employees are treated during their employment without regard to their race, religion, color, age, sex or national origin, physical or mental handicap, or marital status.

1-17 INSURANCE

The Proposer shall be required to maintain insurance coverage reflecting at least the minimum amounts and conditions specified herein. In the event the Firm is a governmental entity or a self-insured organization, different insurance requirements may apply. Misrepresentation of any material fact, whether intentional or not, regarding the Firm’s insurance coverage, policies or capabilities may be grounds for rejection of the proposal and rescission of any ensuing contract. The Firm hereby acknowledges and agrees that any and all risk of loss regarding the services identified hereunder shall be solely borne by Firm.

The firm shall provide, pay for, and maintain in force at all times during the services to be performed, such insurance, including Workers’ Compensation Insurance, Business Automobile Liability Insurance, and Comprehensive General Liability Insurance with minimum coverage amounts acceptable to the District. All policies shall be issued by United States Treasury approved companies authorized to do business in the State of Florida and having agents upon whom service of process may be made in the State of Florida. Firm shall specifically protect the District by naming the Port of Palm Beach District as an additional insured under the Policy or certificate.

Workers’ Compensation Insurance to apply for all employees in compliance with the Laws of the State of Florida, the state where work is performed and all applicable federal laws.

Comprehensive General Liability Insurance with minimum limits of one million dollars (\$1,000,000.00) per occurrence combined single limit for Bodily Injury Liability and Property Damage Liability. Coverage must be afforded on a form no more restrictive than the latest edition of the Comprehensive General Liability Policy, without restrictive endorsements, as filed by the Insurance Services Office, and must include:

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- Premises and/or Operations
- Broad Form Property Damage
- Independent Contractors
- Broad Form Contractual Coverage applicable to this specific Agreement

Personal Injury Coverage with Employee and contractual Exclusions removed with minimum limits of coverage equal to those required for Bodily Injury Liability and Property Damage Liability.

Professional Liability Insurance: The limits of liability provided by such policy shall be no less than one million dollars (\$1,000,000.00).

The Firm shall provide to the District prior to the effective date of the Agreement a Certificate of Insurance or a copy of all insurance policies required including any subsection there under. The District reserves the right to require a certified copy of such policies upon request. All endorsements and certificates shall state that the District shall be given thirty (30) days' notice prior to expiration or cancellation of the policy.

1-18 **CONTRACTUAL AGREEMENT**

Any and all legal action necessary to enforce the award will have venue in Palm Beach County and the contractual obligations will be interpreted according to the laws of the State of Florida. Any contract or agreement required by the vendor must be enclosed at the time of RFP submittal.

PART 2 STATEMENT OF WORK

2-1 **INTRODUCTION**

Section 11.45, Florida Statutes, requires each local government entity to have completed, within nine (9) months of each fiscal year-end, an annual financial audit of its accounts and records. The District is soliciting proposals from qualified firms of certified public accounts to audit its general-purpose financial statements for the fiscal year ending September 30, 2020, and for each of the four (4) subsequent fiscal years.

These audits are to be performed in accordance with all applicable regulations and requirements of governmental entities and including but not limited to:

1. Generally Accepted Auditing Standards as issued by the American Institute of Certified Public Accountants (AICPA)
2. Government Auditing Standards issued by the Comptroller General of the United States
3. OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations
4. Federal Single Audit Act, as amended
5. Florida Single Audit Act

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6. Rules of the Auditor General, State of Florida, Chapter 10.550, Local Governmental Entity Audits
7. Rules of the Florida Department of Financial Services
8. Section 218.32, 218.39 and 218.415 Florida Statutes and any other applicable Florida Statutes
9. Chapter 189, Florida Statutes relating to Special Districts c. Chapter 9B-50, Florida Administrative Code
10. Provisions of any other rule, regulation, statute, ordinance or order which may pertain to the engagement.

2-2 SCOPE OF WORK

A. General

The auditor's examination will be a financial and compliance audit in order to express an opinion on the fairness with which the statements present the financial positions, results of operations, and changes in financial position in conformity with generally accepted accounting principles. The scope of work will include:

1. Compile, prepare and complete all required Basic Financial Statements. The report is to be consistent with GAAP, including all applicable GASB pronouncements.
2. The audit report must include an examination of all funds and account groups of the District. The auditor is not required to audit the statistical section of the report.
3. An opinion is to be expressed on the single proprietary (enterprise) fund.
4. The preparation of a Management Letter with appropriate suggestions for improvement of accounting procedures and internal controls for the District's consideration.
5. Preparation of all Notes to Financial Statements

B. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor will prepare the Comprehensive Annual Financial Report and shall issue all required reports including but not limited to the following:

1. The Independent Auditor's report shall contain an opinion on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

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2. The Independent Auditor's report on compliance and other matters, and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. The Independent Auditor's report on compliance and other matters, and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
4. A Management Letter, to be issued by the Auditor to the District, as part of each year's *financial audit report, as required by Section 11.45, Florida Statutes. The Management Letter to be issued is as defined in Rule 10.554, Rules of the Auditor General for the State of Florida*, as may be amended.
5. An Independent Accountant's Report on *Compliance with Section 218.45 Florida Statutes* as required by *Section 10.556, Rules of the Auditor General*.
6. Schedules of federal and state financial assistance and related reports on the administering of federal and state financial assistance programs, and data collection form, if applicable.

In the required report on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report on internal controls. The report on compliance shall include all material instances of noncompliance. All non-material instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

Chairman/District Board of Commissioners
District Executive Director and Chief Financial Officer

Reporting to Management

Auditors shall assure themselves that the District is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.

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2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

C. Special Considerations

N/A at this time.

D. Additional Services

If during the contractual period covered by the agreement, additional audit and accounting services, such as grants or operational audits, preparation of bond issues, or management advisory services are needed, the accounting firm may, at the option of the Commission, be engaged to perform these services. Total compensation shall be negotiated separately for each service and shall be based on the hourly billing rates included in the sealed cost proposal.

E. Working Papers

For a period of five (5) years after completion of any work provided herein, unless the firm is notified in writing by the District of the need to extend the retention period, the auditor's working papers shall be retained. The District Commission and their representatives shall be entitled, at any time during such five (5) year period, to inspect and reproduce such documents as deemed necessary.

2-3 AUDIT REPORT DEADLINE AND DISTRIBUTION

- A. The auditor shall submit drafts of the audited general-purpose financial statements and all required reports no later than March 15, following the close of the fiscal year. Written responses to management comments will then be prepared by the Finance Department. The responses will be provided to the auditor to be used for the final report. A separate

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audit exit conference for discussion of audit findings will be held with the administration prior to submission of the final report.

- B. A final and complete report of the audit shall be submitted no later than March 31, following the close of the fiscal year.
- C. The partner in charge of the audit and the audit manager shall be free to attend up to two public meetings to discuss the audit report.
- D. The auditor shall compile, prepare and deliver fifteen (15) copies and a digital copy of the Comprehensive Annual Financial Report.

2-4 PROPOSAL REQUIREMENTS

The proposal must name all persons or entities interested in the proposal as principals. In each proposal by an individual or firm, there shall be stated the name and address of every person having an interest in the proposal; and in the case of a corporation, the names and addresses of its officers. Proposals shall be signed by the person or member of the firm making the proposal, and in the case of a corporation, by an authorized officer or agent subscribing the name of the Corporation and his or her own name. The proposal must declare that it is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

The proposer shall provide the following information regarding their desire and ability to conduct the audit in substantially the following format:

A. Title Page

Proposer's name, address and telephone number (of the accounting firm's principal office nearest to Riviera Beach, Florida) and date of proposal.

B. Table of Contents

C. Letter of Transmittal

A statement of understanding of the services requested and a commitment to perform these services shall be made. The letter should include the principal firm's contact representative and the name of the engagement partner, if different from the contact representative.

D. Profile of the Proposer

- 1. The firm should provide an affirmative statement that is independent of the Port of Palm Beach District as defined by generally accepted auditing standards.

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2. Submit evidence that the firm is a legal and licensed entity in the State of Florida and has performed continuous certified public accounting services in the local governmental entity sector for a minimum of five (5) years.
3. Certify that the firm is a member in good standing of the American and Florida Institute of Certified Public Accountants and the firm is independent.
4. Submit a copy of the report on its most recent external quality review, with a statement whether that quality control review included a review of specific government engagements. 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 years.
5. Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each person is licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including specific engagements and information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit. Provide relevant information regarding the number, qualifications, experience and training, including continuing professional education related to governmental auditing, of the specific staff to be assigned to this engagement.
6. Provide a list of current or recent local governmental entity audits by the firm, especially in the special district field, which are similar in size and nature. Provide names, addresses, and telephone numbers of clients that could be contacted.
7. Describe the firm's specific policies, plans, procedures or techniques used to develop information for management letters including your firm's philosophy on the issuance and purpose of management letters.
8. Describe the nature and extent of electronic data processing (EDP) audit techniques typically employed by the firm in the examination of client's financial statements which have substantial data processing applications.
9. Describe the nature and extent of the use of personal computers during the conduct of an audit.
10. Describe your local office's experience in preparing governmental financial statements in conformance with the Governmental Accounting Standards Board Statements and Interpretations.

E. Audit Approach

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The proposal should set forth a written work plan, including an explanation of the audit methodology to be followed, to perform the services required in Part 2 of this RFP. In developing the work plan, reference should be made to such sources of information as the District's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

F. Availability of Proposer

The proposer shall indicate their ability and willingness to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the time constraints outlined in Section 2-3 of the Request for Proposals. The Proposal must commit in writing the availability of the partners and managers of staff to meet with the administration and District Commission on any material matters that could affect the financial position or results of operations. The proposer must identify any missed audit report issuance dates, name of the client and explanation of reason for missed deadline.

G. Compensation

This section of the proposal should clearly state the proposed cost for the engagement, in the format delineated in the form titled Dollar Cost Bid Proposal, as well as a proposed schedule for progress payments, if desired. A firm fixed price contract will be awarded by the District. The total price for the engagement shall include all contractor expenses, including travel, incidentals and "other costs."

H. Total All-Inclusive Price

The sealed cost proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive price should contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed cost proposal. Such costs should not be included in the proposal.

The first page of the sealed cost proposal should include the following information:

- Name of firm,
 - Certification that the person signing the proposal is entitled to represent the firm and is empowered to submit the proposal, and
 - Total all-inclusive price for the engagement.
1. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

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The second page of the related cost proposal should include a schedule of professional fees and expenses, presented in the format provided in the Dollar Cost Bid Proposal, that supports the total all-inclusive price.

2. Out-of-Pocket Expenses Included in the Total All-Inclusive Price and Reimbursement Rates

All estimated out-of-pocket expenses included in the total all-inclusive price should be presented on the second page of the sealed cost proposal in the format in the Dollar Cost Bid Proposal.

3. Rates for Additional Professional Services

If it should become necessary for the District to request the auditor to render any additional services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an amendment to the contract between the District and the firm. Any such additional work agreed to between the District and the firm shall be performed at the same annual rates set forth in the schedule of fees and expenses included in the sealed cost proposal.

4. Pricing for Contract Years

Use the lower section of the Dollar Cost Bid Proposal to provide the total all-inclusive price for contract years 1, 2, 3, 4 and 5, with renewals beyond the five (5) years to be negotiated. If the proposed hourly rates used to calculate the total all-inclusive price for any contract year are different from contract year 1 rates, provide those rates for each staff level and each contract year for which there is a change. Also include a statement as to whether those rates will be applicable for any additional professional services which may be requested during those contract years. It is expected that audit hours in year 1 will reflect initial efforts with the following years reflecting a decline in both hours and cost.

I. Additional Data

Additional information that the accounting firm deems appropriate to assist in evaluating the proposal should be submitted.

2-5 **LITIGATION STATUS**

The firm is requested to furnish information on the nature and magnitude of any litigation whereby, a court has ruled against the firm in any matter related to the professional activities of the firm. Similar information should be described for any litigation, current or pending. The firm is to include the information on litigation as part of the formal proposal.

2-6 **EVALUATION OF PROPOSALS**

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Pursuant to Florida Statutes 218.391, the Board of Commissioners of the Port of Palm Beach District established an Auditor Selection Committee. The Committee consists of one (1) commissioner and two (2) business members of the community. Additionally, the Board of Port Commissioners gave authorization to issue a Request for Proposals for the purpose of selecting an accounting firm to provide audit services.

The proposals will be evaluated by the Audit Selection Committee and a recommendation will be presented to the District Commission to select the proposal which meets the best interests of the District. The District shall be the sole judge of its own best interest, the proposal, and any resulting negotiated agreement. The District's decision will be final.

Evaluation of proposals will include the following categories, as reflected in the Auditing Services Ranking/Selection Evaluation Form:

- A. Qualifications/Experience. The firm's past experience and performance on comparable local government entity engagements with emphasis on familiarity with special districts.
- B. Technical. Technical ability of the firm to perform required services and their understanding of the audit engagement requirements involving knowledge of Florida Law, Rules and Regulations of governmental entities. Responsiveness of the proposal shows an understanding of the work to be performed. The proposal indicates a thorough understanding of the District's needs while clearly and thoroughly describing the approach and method of the project.
- C. Minority/Women Business Enterprises. The proposal indicates how the voluntary 12% participation goal for the professional audit services by a Minority/Women Business Enterprise will be achieved.
- D. Availability of Key Personnel. The proposal indicates an appropriate level of personnel are available to adequately provide the necessary services.
- E. References. Reports from direct and indirect references.
- F. Quality. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- G. Rates/ Cost. Rates of partners, managers, supervisory staff, staff, and other administrators.

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Dollar Cost Bid Proposal

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR AUDIT OF THE
DISTRICT OF GULF STREAM'S FINANCIAL STATEMENTS:
SUPPORTING SCHEDULE FOR PROFESSIONAL AUDIT SERVICES

	Hours Year One	Proposed Hourly Rates	Proposed Total
Partners			
Manager			
Supervisory Staff			
Staff			
Other (Specify)			
Subtotal			
Out-of-pocket expenses			
Meals and lodging			
Transportation			
Other (Specify)			

TOTAL PRICE FOR AUDIT SERVICES

Year one 9/30/21	\$ _____
Year two 9/30/22	\$ _____
Year three 9/30/23	\$ _____
Year four 9/30/24	\$ _____

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Title

Title

Date

Date

State of _____ }

County of _____ }

On this the ____ day of _____, 20____, before me, by means of physical presence, the undersigned Notary Public of the State of Florida, personally appeared _____ (Name(s) of Individual(s) who appeared before Notary) and whose name(s) is/are subscribed to within instrument, and he/she/they acknowledge that he/she/they executed it.

WITNESS my hand and official seal _____

NOTARY PUBLIC
STATE OF FLORIDA

Personally known to me: _____

Produced Identification: _____

Type of Identification Produced: _____

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Request for Proposals, RFP No. 07-2021



DRUG-FREE WORKPLACE FORM

The undersigned firm in accordance with Section 287.087, Florida Statutes,

hereby certifies that _____ DOES/DOES NOT
(Name of Business) (Circle appropriate response)

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace, specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the danger of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, and any available drug counseling.

By: _____
Signature Authorized Officer

Date: _____

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3) (a),
FLORIDA STATUTES ON PUBLIC ENTITY CRIMES**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A
NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER
OATHS.**

1. This sworn statement is submitted to _____
(Print name of the public entity)

by _____
(Print individual's name and title)

for _____
(Print name of entity submitting sworn statement)

Whose business address is:

and (if applicable) its Federal Employer Identification Number (FEIN) is

_____ (If the entity has no FEIN, include the Social Security

Number of the individual signing this sworn statement _____)

2. I understand that a “public entity crime” as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that “convicted” or “conviction” as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a

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public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, no jury trial, or entry of a plea of guilty or no contender.

4. I understand that an “affiliate” as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
1. A predecessor or successor of a person convicted of a public entity crime:
or
 2. Any entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in the State of Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a “person” as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (indicate which statement applies)

_____Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____The entity submitting this sworn statement, or one or more of its officer’s directors, executives, partners, shareholders, employees, members or agents who are active in the management of the entity, nor any affiliate of the

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entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____The entity submitting this sworn statement, or one of more of its officer's directors, executives, partners, shareholders, employees, members or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

(Signature)

(Date)

STATE OF }
COUNTY OF }

PERSONALLY APPEARED BEFORE ME (by means of physical presence), the undersigned authority, _____ (Name of individual signing) who, after first being sworn by me, affixed his/her signature in the space provided above on this

_____ day of _____, 20_____.

(NOTARY PUBLIC)

My Commission expires:

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AUDITING SERVICES RANKING/SELECTION EVALUATION FORM

FIRM NAME: _____

Point Range	Score
0-25	

A) Qualifications/Experience

Proposers are evaluated on their experience in providing similar services specific to local governmental audits.

B) Technical

Does proposal indicate a thorough understanding of the District's needs?

Does proposal specifically and thoroughly describe the approach and method to the project?

Is proposal complete?

C) Minority/Women Enterprises

It is important for the firm to have a voluntary 12% participation by a Minority/Women Enterprise.

D) Availability of Key Personnel

Proposal indicates an appropriate level of personnel to adequately provide the necessary services.

E) References

Upon contacting listed references it was determined that services provided by the firm were satisfactory or above.

F) Quality

Quality control review report and record of quality audit work.

G) Rates

- Partners \$
- Managers \$
- Supervisory Staff \$
- Staff \$
- Other Admin \$

0-20	
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0-15	
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0-10	
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0-10	
------	--

0-10	
------	--

0-10	
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Total Possible Score	Total Score
100	

Evaluator: _____