

REQUEST FOR PROPOSALS

PROJECT NAME: PROPOSAL FOR INDEPENDENT AUDITING SERVICES

RFP NUMBER: 2025-001

REFER QUESTIONS TO: JOHN FREDERICK LANG, ADMINISTRATOR

TELEPHONE: (772) 562-1448

E-MAIL: administrator@stjid-fl.com

BID OPENING DATE: MARCH 3RD, 2025

BID OPENING TIME: 10:00 A.M.

ALL PROPOSALS MUST BE RECEIVED IN THE ADMINISTRATOR'S OFFICE LOCATED AT 905 122ND AVENUE, VERO BEACH, FL 32968 PRIOR TO THE DATE AND TIME SHOWN ABOVE. LATE PROPOSALS WILL BE RETURNED UNOPENED.

<p>Submit (1) signed original marked "Original" (5) copies marked "Copy" of your proposal and (1) electronic copy</p>
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St. Johns Improvement District
REQUEST FOR PROPOSAL 2025-001

Introduction

St. Johns Improvement District, Florida (the “District”), is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending September 30, 2025, with the option for two additional 2-year renewals at the District’s discretion. These audits are to be performed in accordance with generally accepted auditing standards in addition to the following:

- (1) Section 11.45 and Chapter 189, Florida State Statutes
- (2) Regulations of the Florida Department of Financial Services
- (3) Rules of the Florida Auditor General (Chapter 218, Special District Entity Audits)
- (4) Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, published by the U.S. Government Accountability Office
- (5) U.S. Office of Management and Budget, Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations
- (6) Any other applicable federal, state and local laws or regulations.

I. General Information

- 1) The Finance Committee (the “Committee”) is composed of Cody Estes of Estes Citrus and one member of the Finance Committee or their designee.
- 2) All **Questions** regarding and responses to the Request for Proposal (RFP) are to be addressed to:

John Frederick Lang, Administrator
St. Johns Improvement District
905 122nd Ave SW
Vero Beach, FL 32968
- 3) All responses to this RFP must be received as soon as possible, but no later than 10:00 AM on March 3rd, 2025 at the address listed in 2 above. The original plus five (5) signed copies, and one (1) electronic copy of your proposal shall be submitted in one sealed package, clearly marked on the outside “RFP #2025-001 Proposal for Independent Auditing Services.” Any responses received after the deadline will be returned to the proposer unopened. The District will not reimburse any costs incurred by the responding firms in preparing proposals in response to this request.
- 4) The Committee will recommend a submission that in their judgement best serves the needs of the District to the Board. The Committee reserves the right to reject any and all proposals submitted and to request additional information from the proposers. At the discretion of the Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.
- 5) The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

- 6) Firms submitting proposals may subcontract portions of the engagement. If this is to be done, the name of the proposed subcontracting firms must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of the District. Such consent may be withheld, conditioned, or denied at the sole discretion of the District.
- 7) Each member of the Committee will rank the proposers using a point formula by the set of criteria described in Section VIII (2). The Administrator or his designee will combine the individual scores to arrive at a score for each firm. The Board or their designee will negotiate a contract with one of the proposers in accordance with Section 218.391 Florida Statutes. It is anticipated that the District will enter into a one-year contract starting with the audit of the October 1, 2024, through September 30, 2025, fiscal year.
- 8) **RFP Calendar:**

TBD	Request for Proposal to be advertised
March 3, 2025	Responses to RFP due by 10:00 A.M.
March 6, 2025	The Committee meeting to evaluate the RFP responses by this date. At this meeting, the Committee may request an interview and/or develop a list of firms to make oral presentations. If no interviews or presentations are requested of the firms, then the Committee shall develop a short list of three firms to recommend to the Board.
March 6, 2025	Committee recommendations for the best response forwarded to District Administrator for March 10, 2025 Board meeting
May 12, 2025	BOARD meeting to approve firm to provide audit services
- 9) Audits for the last five fiscal years were completed by Carr, Riggs & Ingram , LLC. The Annual Audits for prior fiscal years are available online from the Florida Auditor General’s office (<https://flauditor.gov/>).
- 10) SJID does not have a separate finance department. SJID does have a CPA firm under contract for limited accounting services.
- 11) All requirements and conditions set forth in this RFP shall be incorporated into the contract between the District and the selected firm unless otherwise specified in the contract.
- 12) Each solicitation for the procurement of commodities or contractual services shall include the following provision: “Respondents to this solicitation or persons acting

on their behalf may not contact, between the release of the solicitation and the end of the 72-hour period following the agency posting the notice of intended award, excluding Saturdays, Sundays, and state holidays, any employee or officer of the executive or legislative branch concerning any aspect of this solicitation, except in writing to the procurement officer or as provided in the solicitation documents. Violation of this provision may be grounds for rejecting a response.

II. Description of St. Johns Improvement District and Records to be Audited

- 1) St. Johns Improvement District encompasses approximately 28,600 acres of agricultural lands. It is located on the east coast of Florida, approximately 135 miles north of Miami and 100 miles east-southeast of Orlando. The District runs from SR60 to the north to the St. Lucie County line in the south and from the Fort Drum Marsh to the west to as far east as 98th Ave.
- 2) For reporting purposes, the Regular Audit will include all financial transactions of the District.
- 3) Accounting records for the BOARD, are maintained by the Administrator. The BOARD's records include a general fund, a general fixed assets account group, and a general long-term debt account group. The FY 24 operating and capital expenditures for the BOARD totaled approximately \$4 million.
- 4) All accounting records are maintained on a GAAP basis.
- 5) Budgets are integrated with the accounting records.
- 6) The District is progressive in its attitude toward new accounting standards. Early implementation is practiced when recommended.

III. Services Required

- 1) An audit and an opinion on the basic financial statements for the District and for the BOARD (in a report suitable for online posting, meeting ADA requirements). Financial statements are to be prepared in accordance with all applicable GASB requirements.
- 2) The audit is to be done in accordance with the requirements listed in the introduction paragraph.
- 3) Review and make recommendation for required note disclosures for the District's Annual Audit.
- 4) Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports for the District and each individual constitutional officer:
 - a. An independent auditors' report
 - b. A report on internal control over financial reporting and compliance
 - c. Reports on compliance with specific requirements applicable to federal and state financial assistance programs.

- d. The auditor shall communicate in a letter to management any reportable conditions found.
 - e. Other reports as required by law or other governing bodies.
- 5) Special Reports for the District:
- a. Preparation of Annual Financial Report due to the Florida Department of Financial Services.
 - b. Statement of compliance for budget and performance measures as required by Florida Statutes as required.
 - c. Assistance with other compliance reports as required by the State or regulatory organization such as preparation of Forms W-3, 1096 and 1099-MISC
 - d. Preparation of a listing of journal entry changes with account numbers/account names as they appear in the District's accounting software, currently QuickBooks.
 - e. Accounting assistance as required by the District, responsiveness to inquiries shall be within 72 hours while the specific assistance shall be determined by the work required.
- 6) Assistance in providing guidance and implementing changes in governmental accounting standards.
- 7) If the District issues debt, for which the official statement in connection with the debt contains basic financial statements and the independent auditors 'report, the firm shall be required to issue a "consent and citation of expertise" as auditor and any necessary "comfort letters" at no additional cost to the District.
- 8) Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts to the Board, Committee and District Administrator.

IV. Additional Professional Services

It is the intent of the Board that future additional audit requirements, imposed on the District by applicable national and state agencies, shall be provided by the auditor and included in the negotiated fee between the District and the auditing firm.

V. Qualifications of the Auditor

- 1) The firm must have been established in Florida and performed continuous CPA services for a minimum of five years.
- 2) The firm must be a member in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- 3) The firm should clearly indicate its governmental accounting expertise, including the Certificate of Achievement for Excellence in Financial Reporting program and Chapter 189 Special Districts. Resumes should be provided for the partner, manager, and senior staff who would be in charge of the audit.

- 4) The individuals who will be primarily responsible for the audit must complete 24 hours of governmental accounting and auditing CPE every two years.
- 5) The firm should indicate its approach to peer review and provide a report of the most recent peer review. The firm should indicate whether that peer review included a review of local government client activities.
- 6) The firm should indicate any disciplinary actions that have been instituted or proposed against the firm during the last three years.
- 7) The firm should describe the results of any state or federal reviews during the past three years of the firm's governmental client audit work.
- 8) Ability to adequately store all working papers and reports at the auditor's expense for a minimum of five years, unless the firm is notified by the District to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees: the District, U.S. Government Accountability Office, State of Florida, parties to an audit quality review process, and auditors of entities of which the District is a recipient of grant funds. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers.

VI. Information to be Included in the Proposal

- 1) Title page showing the RFP subject, the name of the firm, address, telephone number, the name of the contact person, and the date.
- 2) A table of contents providing a clear identification of the material by section and by page number.
- 3) A statement setting forth the proposer's understanding of the work to be done and a positive commitment to perform the work within the specified time period.
- 4) A statement as to whether the firm is local, regional, or national.
- 5) The location of the office from which the work is to be done and the number of personnel in that office who would be working on the audit.
- 6) An identification of the partners, managers and supervisors who will work on the audit, including staff from other than the local office if necessary for this audit. Resumes for each managerial and supervisory person to be assigned to the audit should be submitted and include the following information:
 - a. Formal education and licensed to practice in Florida
 - b. Supplemental education relative to governmental accounting and auditing
 - c. Experience in public accounting in general
 - d. Experience in private business or government auditing
 - e. Experience in auditing governmental units

- f. Membership in various national and state governmental accounting Boards, committees, or associations (past and present)
 - g. Professional recognition, such as Certified Public Accounting licenses, awards, etc.
- 7) A description of your office's experience in preparing governmental financial statements and in providing assistance in obtaining the Certificate of Achievement.
 - 8) A listing of Florida governmental entities for which your firm is currently providing or has previously provided audit services within the last three years. Please provide fiscal years audited.
 - 9) The proposal should set forth a work plan, including an explanation and timeline of the audit methodology to be followed as outlined in Section III of this request for proposal. Proposers will be required to provide the following information on their audit approach:
 - a. Proposed segmentation of the engagement
 - b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
 - c. Extent to which sampling techniques will be utilized
 - d. Use of auditing software in the engagement
 - e. Extent of analytical procedures to be employed
 - f. Approach proposed for gaining and documenting an understanding of the government's internal controls
 - g. Approach to be taken in determining laws and regulations that will be subject to audit test work
 - 10) Compensation, outlining number of hours and hourly rate per professional staff position. Fees shall be listed for each fiscal year, for each of the possible 5 years.
 - 11) Proposals must include a review of Form 4A appearing at the end of this document and certification that entering into a business transaction will not compromise an employee, consultant or volunteer of the District with respect to the Ethics requirements of the State of Florida.
 - 12) Include a copy of your certificate of insurance with your proposal.

VII. Annual Audit

1) **Suggested Calendar**

September 30, 2025	Fiscal year end for St. Johns Improvement District
November 10, 2025	Close books
December 15, 2025	Preliminary management comments and recommendations delivered to Board, or at the next regularly scheduled Board meeting.

January 31, 2026

Completion of audit and all required audit letters; special reports listed in Section III (5) no later than April 30th

- 2) **Support**
 - a. Staff will perform the year-end closing of the books with assistance
 - b. Staff will prepare work schedules and related materials as requested by the selected firm with assistance.
 - c. Staff will provide supportive documentation as requested by the firm with assistance.
 - d. The audit firm will prepare all the financial statements, notes, and related required documentation. The District uses QuickBooks for its accounting work.

VIII. Evaluation Procedures

- 1) The District will convene a Selection Review Committee, the responsibility of which will be to independently evaluate and score responses using the criteria listed in item 2. Only firms meeting the mandatory criteria will have their proposals evaluated and scored.
- 2) The following represents the principal criteria that will be considered during the evaluation process:

Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.
- c. The firm adheres to the instructions as listed in Sections V and VI in preparing and submitting the proposal.

Scoring Criteria

Point Range

a.	General Government audit experience	0 - 30
b.	Qualifications of individuals assigned to audit	0 - 30
c.	Audit approach	0 - 25
d.	Audit fees total (over 5 year period)	0 - 15

Total Points 100

- 3) As a "committee of the whole", develop a combined ranking order of all Submittals meeting minimum qualifications. The ranking of firms shall be done in the following manner:
 - a. Each member of the evaluation committee shall evaluate each firm by assigning a number of points for each criterion and then totaling the number of points for all criteria. Each committee member shall then rank the firms on the basis of the total number of points received for all criteria, with the firm receiving the most points being ranked # 1.

- b. The rankings received by each firm from all committee members shall then be totaled and divided by the number of committee members, to produce an average ranking.
 - c. The firm receiving the lowest average ranking (i.e. closest to # 1) shall be ranked the # 1 firm, and the process repeated until all firms have been ranked according to their average ranking. In the event of a tie the members of the Review Committee shall discuss their reasons for their individual rankings until member or members agree to revise their rankings accordingly until tie is broken.
 - d. After interviews (if interviews are held), and based upon information learned during the interviews, each committee member may change the number of points assigned to an interviewed firm for one or more criteria, and change his or her ranking of the firm accordingly. The evaluation process shall continue until the evaluation committee declares the rankings final.
- 4) The District may, solely at its own option, seek additional Submittals with this or a similar Submittal in the event the District, solely at its own option, determines that the quantity and/or quality of Submittals received is insufficient to meet the District's needs and/or that award of a contract arising from this RFP would not be in the public interest.
 - 5) The Committee shall forward its recommendations in accordance with the ranking to the District Board of Supervisors, which shall, at its sole option, authorize negotiations of a contract pursuant to the requirements of Florida law.
 - 6) The District Board of Supervisors possesses sole authority to award a contract for the services sought herein.

General Instructions

Sealed Submittals and Envelope Markings: All proposals shall be submitted in a sealed envelope. The outside of the envelope shall be clearly marked with the Submitter's Name and Return Address, Proposal #, Title, Date of opening, and Time of Opening.

Opening Location: Submittals must be received by the Administrator at 905 122nd Ave SW; Vero Beach, FL 32968, on or before the closing hour and date listed in the Request for Proposals. Submittals received after the stated time and date will not be considered.

Submission: Submit one marked original, an electronic copy and five (5) copies of your proposal. All proposals must be signed with the legal Firm name by an Officer or employee having authority to bind the company or firm by his / her signature.

Taxes: The District is exempt from any taxes imposed by State and / or Federal Government. Exemption Certificates, if required, are to be furnished by the successful vendor and will be filled out by the District.

Indemnification: The Firm shall defend, indemnify and hold harmless the District and its commissioners, officers, employees and agents, from any and all losses, damages, expenses (including reasonable attorneys' fees) and other liabilities of any type whatsoever, arising out of

or relating to any negligence, intentional tort, breach of contract, or breach of applicable law by the vendor, or its employees, agents, subcontractors, or other persons or entities performing work under the contract.

Public Access: The Firm shall comply with Florida's Public Records Law in accordance with the provisions of Chapter 119, Florida Statutes. Specifically, the Firm shall keep and maintain public records that ordinarily and necessarily would be required by the District in order to perform the service. The Firm shall provide the public with access to public records on the same terms and conditions that the District would provide the records at a cost that does not exceed the costs provided in Chapter 119 or as otherwise provided by law. The Firm shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law. The Firm shall meet all requirements for retaining public records and transfer, at no cost, to the District, all public records in possession of the Firm upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District.

Public Entity Crimes: Pursuant to Florida Statutes Section 287.133(2)(a), all Submitters are hereby notified that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity (defined as the State of Florida, any of its departments or agencies, or any political subdivision); may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or Firm under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Florida Statutes Section 287.017 for CATEGORY TWO [currently \$35,000] for a period of 36 months from the date of being placed on the convicted vendor list. A "public entity crime" 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 with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

Regulations: It shall be the responsibility of the submitter to assure compliance with any OSHA, EPA and / or other Federal or State of Florida rules, regulations, or other requirements, as each may apply.

Interpretations: No oral interpretations will be made to any submitter as to the meaning of the request for proposal documents. Every request for such an interpretation shall be made in writing, addressed and forwarded to the District (administrator@stjid-fl.com) ten (10) or more days before the date fixed for opening of the proposals. The District shall not be responsible for oral interpretations given by any District employee. Every interpretation made to submitters will be in the form of an Addendum, which if issued, will be sent promptly as is practical to all persons to whom RFP documents have been issued. All such Addenda shall become part of the

RFP documents. Further, it shall be the responsibility of each submitter, prior to submitting their response, to contact the District at (772) 562-1448 to determine if addenda were issued and to make such addenda a part of their submittal.

Applicable Law and Venue: This Order and all rights and duties of the parties hereto shall be governed by the laws of the State of Florida, including but not limited to the provisions of the Florida Uniform Commercial Code Chapters 671-679 F.S., for any terms and conditions not specifically stated in this Order.

Conflict of Interest: Any entity submitting a bid or proposal or entering into a contract with the District shall disclose any relationship that may exist between the contracting entity and a District Board Member or a District Employee. The relationship with a District Board Member or a District Employee that must be disclosed is as follows: *father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, daughter-in-law, son-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, half-sister, grandparent, or grandchild*. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of the entity. The disclosure of relationships shall be a sworn statement made on a District approved form. Failure to submit the form will be cause for rejection of the bid or proposal.

Cancellation: It is the intention of the District to purchase material and / or services from sources of supply that will provide prompt and convenient shipment and service. Any failure of the supplier to satisfy the requirements of the District shall be reason for termination of the award.

Errors: When an error is made in the extension of generating total prices or in any other process of completing the proposal, the original unit prices submitted will govern. Carelessness in quoting prices, or in preparation of the proposal otherwise, will not relieve the proposer.

Right to Protest: Any actual or prospective Proposer who is aggrieved in connection with the solicitation or proposed award of a contract may protest to the Administrator. The protest shall be submitted in writing within seven (7) calendar days after such aggrieved person knows or should have known the facts arising thereto. If the protest is not resolved by mutual agreement, the Administrator shall promptly issue a decision in writing, after consulting the Office of the District Attorney.

Awards: The District reserves the right to cancel the solicitation, reject any and all proposals or waive any irregularity or technicality in submittals received. The District reserves the right to not make any award(s) under this solicitation.

Termination by the District: The District reserves the right to terminate a contract by giving sixty (60) days’ notice, in writing, of the intention to terminate, if at any time the Contractor fails to abide by or fulfill any of the terms and conditions of the contract. The District also reserves the right to terminate this contract for convenience of the District and / or with or without cause.

Compliance with Laws and Regulations: Submitter agrees that they will comply with all Federal, State, and Local Laws and Regulations applicable to the production, sale, and delivery

of the goods or the furnishing of any labor or services called for by this order, and any provisions required thereby to be included herein shall be deemed to be incorporated herein by reference. Noncompliance may be considered grounds for termination of contracts.

Insurance:

The Firm shall not commence work until they have obtained all the insurance required under this section, and until such insurance has been approved by the District. Firm's insurance shall be primary. The District shall be named as an additional insured for both General Liability and Automobile Liability. Firm shall maintain the following limits of insurance during the term duration of this agreement.

General Liability

Each Occurrence \$1,000,000 including products and completed operations
Fire Damage-any one fire \$50,000
Medical Expenses-any one person \$5,000
Personal and Advertising Injury \$1,000,000
General Aggregate \$2,000,000 or Combined Single Limit \$2,000,000

Automobile Liability

Combined Single Limit \$500,000

Worker's Compensation as required by the State of Florida

Each accident \$100,000
Each Disease – Each employee \$100,000
Each disease – policy limit \$500,000

Professional Errors and Omissions Liability

Each Occurrence \$1,000,000

The policy shall cover Firm, all employees, and/or volunteers, and all independent contractors, subcontractors and professional contractual persons hired or retained by Firm. The COLI shall list the District as additionally insured.

All above insurance policies shall be placed with insurers with a Best's rating of no less than A-VII. The insurer chosen shall also be licensed to do business in Florida. The insurance policies procured shall be "Occurrence" policies or as generally available on the open insurance market.

The Insurance Carriers shall supply Certificates of Insurance evidencing such coverage to the District prior to the execution of this Agreement.

The insurance companies selected shall send written verification to the District that they will provide 30 days written notice to the District of its intent to cancel or terminate.

The District reserves the right to accept or reject any or all proposals in whole or in part and waive all any technicality or irregularity.