



MEMORANDUM

AGENDA ITEM #III.F

DATE: JULY 20, 2026

TO: COUNCIL MEMBERS

FROM: STAFF

SUBJECT: APPOINTMENT OF AUDIT SELECTION AND NEGOTIATION COMMITTEE / DRAFT RFP

The FY 2024-2025 Annual Audit concludes the Council's five-year contract with S. Davis & Associates. As the contract period from October 1, 2021 to September 30, 2026 is expiring on its own terms, the Council will rebid auditing services and procure an auditing firm pursuant to the procedures specified in Section 218.391, Florida Statutes, "Auditor Selection Procedures." Moving forward, the Council must issue a Request for Proposals for the audit services and establish a formal Audit Selection and Negotiation Committee. The purpose of the Committee is to assist the Council Board in selecting an auditor to conduct the annual financial audit required under Section 218.39, Florida Statutes.

Pursuant to Section 218.391 (b), the auditor selection committee for a "... municipality, special district, district school board, charter school, ..." must consist of at least three members. Among other responsibilities, the auditing committee will evaluate the proposals, and rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified. If fewer than three firms respond, the committee shall recommend such firms as it deems to be the most qualified.

Please note that there is no statutory or rule requirement for an auditor change or rotation in local governments. Under the Rules of the Auditor General ([Chapter 10.550](#), effective 9-30-2025), procedures are set for auditor selection, reporting, and quality control.

Please find herewith the Draft RFQ previously used to procure Auditing Services for the Council. This RFP has been updated for this procurement and reviewed and approved by Legal Counsel as to legal form. The anticipated timeline is on the following page.



ANTICIPATED DEADLINES AND SCHEDULE

RFP Advertised in FAW Cone of Silence Commences	July 22, 2026
Request for Interpretation permitted by email sfadmin@sfrpc.com Q&A posted on website	July 23 – August 14, 2026
Submittal Due Date (Hard Copy Bids)	August 26, 2026, 5:00 PM (EDT)
Bid Opening (Public Meeting) and Distribution of Bids to the Selection and Negotiation Committee	August 31, 2026, 9:30 AM (TENTATIVE)
Bid Ranking (Public Meeting)	TBD – Prior to September 17, 2026
Top ranked company presentations and final selection (Public Meeting)	TBD – Prior to or on September 17, 2026
SFRPC Council Review & Action on Selection and Negotiation Committee Recommendation	September 28, 2026, 10:30 AM (EDT)

Recommendation:

Appoint 5 Members to serve on the Audit & Selection Committee; Approve the RFP

The Florida Senate

2025 Florida Statutes

Title XIV TAXATION AND FINANCE	Chapter 218 FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS Entire Chapter	SECTION 391 Auditor selection procedures.
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218.391 Auditor selection procedures.—

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. [218.39](#).

(2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.

(a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution or their respective designees and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. [218.39](#); however, the committee may serve other audit oversight purposes as determined by the entity’s governing body. The public may not be excluded from the proceedings under this section.

(3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing

accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.

(5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. [218.39](#) and the needs of the governing body.

(6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.

(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.
(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

(9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

History.—s. 65, ch. 2001-266; s. 1, ch. 2005-32; s. 15, ch. 2019-15.

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.

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REQUEST FOR PROPOSAL

Proposal Name: Financial Audit Services

Proposal Number: RFP #202601-AU

ISSUED WEDNESDAY, JULY 22, 2026

SOUTH FLORIDA REGIONAL PLANNING COUNCIL

AUDIT OF AN AGENCY OF THE STATE OF FLORIDA

HARD COPY SEALED BIDS

ARE DUE ON OR BEFORE

5:00 PM, WEDNESDAY, AUGUST 26, 2026

TO EMAIL: SFADMIN@SFRPC.COM

SOUTH FLORIDA REGIONAL PLANNING COUNCIL

ONE OAKWOOD BOULEVARD, SUITE 250

HOLLYWOOD, FLORIDA 33020

(954) 924-3653; Email: sfadmin@sfrpc.com



South Florida Regional Planning Council
1 Oakwood Boulevard, Suite 250, Hollywood, Florida 33020
954-924-3653 Phone, 954-924-3654 FAX
www.sfrpc.org; sfadmin@sfrpc.com

REQUEST FOR PROPOSAL

Proposal Name: Financial Audit Services

Proposal Number: RFP #202601-AU

The South Florida Regional Planning Council (SFRPC), pursuant to its Statement of Organization and Section 218.391, Florida Statutes (Fla. Stat.), invites qualified, certified, public accounting firms to submit a response to this Request for Proposals to provide services on the following project:

AUDIT OF AN AGENCY OF THE STATE OF FLORIDA

The SFRPC seeks a qualified firm to complete a financial audit for the Fiscal Years ending September 30, 2026, 2027, 2028, 2029, and 2030. The SFRPC Board reserves the right to renew or not renew the selected audit firm for the period mentioned above. The current Fiscal Year budget is available upon request. The detailed Audit Objectives and Scope of Services, including the information required in order for a firm to be considered for the project, is included in this proposal as Appendix A.

SELECTION/NEGOTIATION PROCESS.

The SFRPC's Audit Committee shall serve as the Selection/Negotiation Committee (S/NC) and will be responsible for ranking and recommending no fewer than three (3) firms deemed to be the most highly qualified to provide the services pursuant to this competitive solicitation. The S/NC's recommendations must be subsequently ratified by the SFRPC Board, and the Board shall direct the negotiation of an agreement with the top-ranked firm. It is anticipated, but not required, that the process for this procurement proceed in the following manner:

PUBLIC NOTICE OF THE REQUEST FOR PROPOSAL (RFP).

The RFP will be published in the Florida Administrative Register on the 22nd of July 2026. The RFP also will be posted on the SFRPC website <https://sfrgionalcouncil.org/request-for-proposal-financial-audit-services/>.

REVIEW OF WRITTEN SUBMITTALS and PRESENTATIONS/INTERVIEWS.

Each firm must submit documents that provide evidence of its capability to provide the services required for this project, as described in the Audit Objectives and Scope of Services, which is included as Appendix A. Appendix A includes a list of evaluation factors that will be used by the RFP Review Team to score the capability of each firm. This score, at the discretion of the S/NC, may be used to

create a short-listing of the firms. The short-listed firms will be contacted via follow-up letter (email) and asked to make a 15-minute presentation prior to September 28, 2026, at its corporate office located at 1 Oakwood Boulevard, Suite 250, Hollywood, Florida 33020 on a date to be determined.

INTERPRETATION – REQUEST FOR INFORMATION.

Any person contemplating submitting a bid for the project who requires interpretation or clarification of the Bid Documents may request such information via email to the SFRPC on or before 5 p.m., **Friday, August 14, 2026.**

Please send all Requests for Information to sfadmin@sfrpc.com. The email subject line should clearly state “Interpretation – Request for Information”. All inquiries and responses will be posted on the SFRPC website at <https://sfregionalcouncil.org/request-for-proposal-financial-audit-services/> for the benefit of all interested parties.

THE SFRPC WILL NOT CONSIDER ORAL / WRITTEN COMMUNICATIONS, PRIOR TO THE CONCLUSION OF SHORT- LISTING FIRMS, WHICH VARY THE TERMS OR CONTENTS OF SEALED SUBMITTALS.

Each shortlisted firm will be given equal time to make presentations, but the question-and-answer time may vary. The S/NC will recommend no fewer than the three (3) most highly qualified firms to the SFRPC Board and this selection will be ratified by the SFRPC Board at the regularly scheduled September 28, 2026 meeting at the SFRPC Offices (1 Oakwood Boulevard, Suite 250; Hollywood, Florida 33020).

TECHNICAL STAFF PARTICIPATION.

Technical staff will have only such authority as may be delegated by the Selection and Negotiation Committee. Without such delegated authority, technical staff serves purely in an information gathering capacity. The S/NC may delegate authority to the technical staff to negotiate contractual terms and conditions with the selected firm, and those negotiations are subject to Florida’s Sunshine Law.

INSURANCE REQUIREMENTS.

The RFP response must include documentation of the required types and coverage levels. A sample Certificate of Insurance is attached (as Appendix B) and reflects the insurance requirements deemed necessary for this project. It is not necessary to have this level of insurance in effect at the time of submittal; however, proof of current coverage and coverage levels as well as a letter from your Carrier indicating upgrade availability are required.

CONFIDENTIAL AND PROPRIETARY.

The SFRPC is subject to Chapter 119, Florida Statutes, the "Public Records Law." No claim of confidentiality or proprietary information in all or any portion of a response to the RFP will be honored unless a specific exemption from the Public Records Law exists and it is cited in the response to the RFP. Any claimed exemption must specify the page(s) and paragraph number(s) of the RFP response where the exemption is being invoked. An incorrectly claimed exemption will not disqualify the firm, rather the exemption claim.

Public Records Disclosure: Pursuant to Section 119.0701(2), Florida Statutes, the following provision shall be included in any contract entered into between the SFRPC and the successful proposer:

The SFRPC is public agency subject to Chapter 119, Florida Statutes. The Contractor shall comply with Florida's Public Records Law. Specifically, the CONSULTANT shall:

- 1) Keep and maintain public records required by the SFRPC to perform the service;
- 2) Upon request from the SFRPC's custodian of public records, provide the SFRPC with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Fla. Stat., or as otherwise provided by law;
- 3) Ensure that public records that are exempt or that are confidential and exempt from public record disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and, following completion of the contract, Contractor shall destroy all copies of such confidential and exempt records remaining in its possession after the Contractor transfers the records in its possession to the SFRPC; and
- 4) Upon completion of the contract, Contractor shall transfer to the SFRPC, at no cost to the SFRPC, all public records in Contractor's possession. All records stored electronically by the Contractor must be provided to the SFRPC, upon request from the SFRPC's custodian of public records, in a format that is compatible with the information technology systems of the SFRPC.

The failure of Contractor to comply with the provisions set forth in this Article shall constitute a Default and Breach of this Agreement, for which, the SFRPC may terminate the Agreement.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT

Telephone Number: (954) 924-3653

E-mail Address: sfadmin@sfrpc.com

Mailing Address: 1 Oakwood Boulevard, Suite 250
Hollywood, Florida, 33020

GOVERNING LAW.

Interested firms agree that contractual agreements with the SFRPC shall be governed by the Laws of the State of Florida, and the venue for any legal action will be Broward County, Florida.

A person, affiliate, or corporate entity that has been placed on the State of Florida Convicted Vendor List and/or Federal Excluded Parties List may not submit an offer to perform work as a consultant or contract with the SFRPC, which is a public entity, and may not transact business with the SFRPC for a period of 36 months from the date of being removed from the Convicted Vendor List and/or the Excluded Party List.

CONE OF SILENCE.

"Cone of Silence" is defined to mean a prohibition on:

- (a) any communication of this RFP between a potential Proposer, Offeror, Respondent, Bidder, lobbyist, or consultant and SFRPC staff including, but not limited to, the SFRPC Executive Director.
- (b) any communication regarding this RFP between the SFRPC Councilmembers or their respective staffs and any member of the SFRPC staff including, but not limited to, the Executive Director;
- (c) any communication regarding this RFP between a potential Proposer, Offeror, Respondent, Bidder, lobbyist, or consultant and any member of the Selection/Negotiation Committee and/or RFP Review Team or their respective staff;

- (d) any communication regarding this RFP between the SFRPC Councilmembers or their respective staffs and any member of the Selection/Negotiation Committee and/or RFP Review Team or their respective staff; and
- (e) any communication regarding this RFP between a potential Proposer, Offeror, Respondent, Bidder, lobbyist, or consultant and SFRPC Councilmembers and their respective staffs; and
- (f) any communication regarding this RFP between any member of the SFRPC staff, including but not limited to the Executive Director, and any member of the Selection/Negotiation Committee and/or the RFP Review Team and their respective staff. The Executive Director and the Chair of the Selection/Negotiation Committee may communicate about the Selection/Negotiation Committee's recommendation but only after the Committee has submitted its written recommendation to the Executive Director.

Notwithstanding the foregoing, the Cone of Silence shall not apply to:

- (a) Requests for Interpretation received at sfadmin@sfrpc.com by 5:00 p.m., August 14, 2026;
- (b) duly noticed pre-bid/proposal conferences and site inspections;
- (c) duly noticed site visits to determine the competency of Bidders/Proposers regarding a particular solicitation during the time period between the opening of Bids/receipt of Proposals and the time the Selection and Negotiation Committee makes recommendation to the SFRPC;
- (d) communications with the SFRPC's Legal Counsel Goren Cherof Doody & Ezrol and their staff;
- (e) communications regarding this RFP between a potential Proposer, Offeror, Respondent, Bidder, lobbyist or consultant and the Finance Director prior to bid opening date or receipt of Proposals, provided the communication is limited strictly to matters of process or procedure already contained in the corresponding solicitation;
- (f) communications regarding this RFP between Finance Director and a member of the Selection/Negotiation Committee, provided the communication is limited strictly to matters of process or procedure already contained in the corresponding solicitation;
- (g) oral presentations before Selection/Negotiation Committee and communications occurring during duly noticed meetings of Selection/Negotiation Committee;

- (h) competitive negotiations;
- (i) public presentations made to the SFRPC Board and communications occurring during any duly noticed public meeting;
- (j) communications in writing or by e-mail at any time with any SFRPC Councilmember or employee unless specifically prohibited by this RFP. The SFRPC shall file a copy of any written communications with the Chief Administrative Manager;
- (k) communications in connection with the collection of industry comments or the performance of market research regarding this RFP by the Finance Director;
- (l) Contract negotiations.

Procedure

(a) Imposition. A Cone of Silence shall be imposed upon this RFP when the solicitation is advertised in the Florida Administrative Register. At the time of imposition of the Cone of Silence, the Executive Director shall provide for Public Notice of the Cone of Silence. The Executive Director shall issue a notice thereof to the affected staff, Councilmembers, Selection/Negotiation Committee and RFP Review Team and include in any advertised solicitation a statement disclosing that the solicitation is subject to the Cone of Silence.

(b) Termination. Except as otherwise provided herein, the Cone of Silence shall terminate at the time the SFRPC Board's approval of the award, or at such time that Bids or Proposals are rejected by the SFRPC Board; provided, however, that if the SFRPC Board refers the recommendation back to the Executive Director for further review, the Cone of Silence shall be re-imposed until such time as the Executive Director's subsequent written recommendation is received by the SFRPC Board.

Penalties

Violation of the Cone of Silence by a particular bidder or proposer shall render the award to said Bidder or Proposer voidable by the SFRPC. Any person who violates a provision of this ordinance shall be prohibited from serving on a Selection/Negotiation Committee unless such appointment is approved by a 2/3 vote of the SFRPC Board. A violation of this section by a particular Bidder, Proposer, Offeror,

Respondent, lobbyist, or consultant shall subject said Bidder, Proposer, Offeror, Respondent, lobbyist, or consultant to potential debarment from doing business with the SFRPC.

In addition to any other penalty provided by law, violation of any provision of this ordinance by a Council employee shall subject said employee to disciplinary action up to and including dismissal.

FOR ADDITIONAL PROJECT INFORMATION CONTACT:

Interested firms must submit four (4) total copies of materials in a **sealed envelope** that is **clearly marked on the outside** with the **proposal name and number**.

Proposal Name: Financial Audit Services

Proposal Number: RFP #202601-AU

If the RFP response is being submitted by courier, the envelope contents comprising the firm's **RFP response should be sealed in a separate envelope** that is marked on the outside with the proposal name and number prior to being placed inside of the delivery package. Proposal responses should be submitted or hand-delivered to:

South Florida Regional Planning Council

1 Oakwood Boulevard, Suite 250

Hollywood, Florida 33020

Scrutinized Companies

Contractor, its principals or owners, must certify that they are not listed on the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or are engaged in business operations with Syria. In accordance with Section 287.135, Florida Statutes, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services of:

- 1) Any amount if, at the time bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

2) One million dollars or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company:

2.1 Is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes; or

2.2 Is engaged in business operations in Syria.

E-Verify

Contractor must certify that it is aware of and complies with the requirements of Section 448.095, Florida Statutes, as may be amended from time to time and briefly described herein below.

1) Definitions for this Section:

1.1 “Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. “Contractor” includes, but is not limited to, a Contractor or consultant.

1.2 “Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

1.3 “E-Verify system” means an Internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

2) Registration Requirement; Termination:

Pursuant to Section 448.095, Florida Statutes, effective January 1, 2021, Contractors, shall register with and use the E-Verify system in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

2.1 All persons employed by a Contractor to perform employment duties within Florida during the term of the contract;

2.2 All persons (including subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the SFRPC. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the SFRPC; and

2.3 The Contractor shall comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. Contractor shall also require all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination. Termination of this Contract under this Section is not a breach of contract and may not be considered as such. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

SOUTH FLORIDA REGIONAL PLANNING COUNCIL

Attachments:

1. Audit Objectives and Scope of Services (Appendix A)
2. Insurance Certificate (Appendix B)
3. Deadlines and Schedule (Appendix C)
4. E-Verify certification affidavit (Appendix D)

APPENDIX A

PART I AUDIT OBJECTIVES AND SCOPE OF SERVICES

The objective of the audit is the expression of opinions as to whether our basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grants agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control related to major federal programs and state major projects and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grants agreements that could have a direct and material effect on each major federal program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including the single audit threshold of \$1,000,000 in federal awards expended; and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement that are applicable to each of its major state projects.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audit contained in Government Auditing Standards, issued by the comptroller General of the United States; Section 11.45, 215.97 and 218.39 Florida Statutes , and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits; the Single Audit Act Amendments of 1996 and the provisions of the Uniform Guidance (2 CFR Part 200, Subpart F); and the Florida Department of Financial Services' State Projects Compliance Supplement and will include tests of the accounting records of the Council, a determination of major programs in accordance with the Uniform Guidance (2 CFR Part 200, Subpart F) and state major projects in accordance with the Florida Department of Financial Services' State Projects Compliance Supplement and other procedures deemed necessary to enable the expression of such opinions and to render the required reports. If the opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, they will be fully discussed with the Executive Director in advance.

Throughout the term of the agreement, additional work may be required, such as verification of data used in Official Statements, assistance with special projects, compliance reviews for certain grant agreements, consent to use the auditor's report in Official Statements, etc.

PART II SFRPC AND ITS ACCOUNTING SYSTEM

A. TYPE OF GOVERNMENT

The South Florida Regional Planning Council (SFRPC) is organized under the authority of Chapters 163, Part I, and 186, Florida Statutes. It is a regional governmental planning and coordinating agency formed in 1974. The SFRPC is located in Florida Comprehensive Planning District 10 and consists of the Counties of Broward, Miami-Dade, and Monroe. Council headquarters, as well as all financial records, are located at 1 Oakwood Boulevard, Suite 250, Hollywood, Florida 33020.

B. ORGANIZATION AND FUND

1. The SFRPC operates as an Agency of the State of Florida and maintains separate management control and accountability. The governing board of the Council is composed of elected officials from each member county, elected officials from city governments, gubernatorial appointees from the geographic area covered by the Council and ex-officio, non-voting members representing the South Florida Water Management District, Florida Departments of Transportation and Environmental Protection, and the Broward County Office of Economic Development. The SFRPC operates as an enterprise fund.

The General Purpose Financial Statements include the financial position and results of operations as well as supplementary information. Additionally, there is one component unit, the Southeast Florida Regional Prosperity Institute (SFRPI) is a 501(c)(3), nonprofit created by the SFRPC, that is a component unit in the financial statements.

2. Cash, investments, procurement, and disbursements are implemented by the SFRPC's Finance and Administrative Services Section.

3. The SFRPC receives approximately \$1,296,000 in membership assessments as well as approximately \$2,869,000 in federal, state, and local grants (per FY 2024-25 audited actuals). Total grants and contracts - seventeen.

4. Budgets are adopted annually in accordance with the SFRPC's Statement of Organization, and expenditures are controlled in accordance with written policies and procedures. The Fiscal Year (FY) 2024-25 operating budget is \$3.46 million.
5. Accounting records consist of computerized reports from the SFRPC's QuickBooks Enterprise Non-Profit 24, internally modified and approved to handle fund accounting, and Intuit Payroll, and source documents (vouchers, deposits, journal entries, canceled checks), which are located in the SFRPC's SharePoint drives.
6. The SFRPC's current accounting system runs in Microsoft Azure on a Server 2016 Virtual Machine. Users connect to the server using Windows 11 workstations to process accounting transactions and to run reports. The system is also used for internet access, email, general word processing, spreadsheets, website design, and Geographic Information Systems (GIS) map generation.
7. The books are normally closed for the Fiscal Year by the end of the first full week of November.
8. Final submission of audited financial statements via email sfadmin@sfrpc.com / lbraslavsky@sfrpc.com is to be provided two weeks prior to the Council meeting to consider the Audit. Report of Audit results must be presented by the Auditor to Executive Committee and Council Board.

PART III ASSISTANCE AVAILABLE TO THE AUDITOR

- A. The Finance Director will manage the preparation of work papers for all activities. This will include an adjusted Trial Balance and appropriate schedules. Additionally, the Finance Director and Program staff will be available to answer questions as may be required.
- B. Copy machines will be made available at no charge; however, the auditors will be expected to provide the labor to make any necessary copies. Administrative staff will be made available to type confirmations.

PART IV INFORMATION TO BE INCLUDED IN THE SUBMITTAL

In order to facilitate the evaluation of the RFP response, it is requested that the required information be arranged in the following format:

SECTION 1: INDIVIDUAL AUDIT STAFF TECHNICAL QUALIFICATIONS

1. Describe the experience in government audits of each senior and higher level person assigned to the audit, including years on each job and position held during each audit. Indicate the percentage of time the in-charge auditor will be on-site.
2. Describe the relevant educational background of each individual that will be assigned to the audit. This should include seminars and courses attended within the past three (3) calendar years.
3. Describe experience of assigned individuals in auditing programs, activities, and functions similar to those found at the SFRPC.
4. Describe any specialized skills, training, or background in public finance by assigned individuals. This may include participation in state or national professional organizations, speaker or instructor roles in conferences or seminars, and/or authorship of articles and books.
5. Describe the supervision to be exercised over the audit team by the firm's management.

SECTION 2: FIRM'S EXPERIENCE

1. Detail the firm's experience in providing auditing services to State of Florida agencies like the South Florida Regional Planning Council, as well as a list of the firm's current and prior government audit clients indicating the service performed and number of years.
2. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three (3) years while auditing similar State of Florida entities.
3. Identify the partner, manager, and/or in-charge accountant who will be assigned to our job if the firm is successful in its bid and provide biographies. Indicate any complaints against them or the firm that have been resulted in official action by the State Board of Accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people or the firm.
4. Describe how the firm will approach the audit of the SFRPC, including the use of any association or affiliate member Firm's understanding of the work to be performed and ability to complete the work on time.

5. Furnish standard billing rates for classes of professional personnel for each of the last three years.
6. Provide the names and contact information for other similarly sized clients of the partner and/or manager that will be assigned to our agency.
7. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our independent auditors is the best decision we could make.
8. Describe how important the SFRPC would be to your firm.
9. Provide documentation that the firm has the required professional liability insurance. The required types of insurance and the minimum coverage levels are detailed in Appendix B. It is not necessary to have this level of insurance in effect at the time of submittal; however, proof of current coverage and coverage levels as well as a letter from your Carrier indicating upgrade availability are required.
10. Describe the firm's experience in auditing specialized areas such as a regional governmental planning and coordinating agency, which provides comprehensive planning services in such areas as housing, recreation, water management and transportation.

SECTION 3: AUDIT ORGANIZATION/LOCAL TECHNICAL QUALIFICATIONS

1. State whether the firm is a national, regional, or local firm. Describe the firm's organization (i.e., partnership, corporation, etc.) size, and structure.
2. State the address of the office that will be conducting the audit. It should be noted that in the event of a tie, firms located within the South Florida Region (Broward, Miami-Dade, and Monroe Counties) will be provided additional points.
3. Indicate the number of people, by level within the office that will handle the audit. Indicate which other audits this staff will be working on concurrently. Also, indicate the overall supervision to be exercised over the audit team by the firm's management. For those staff personnel responsible for the planning, directing, conducting substantial portions of the fieldwork or reporting on the audit, disclose the number of hours of continuing professional education directly related to governmental auditing completed during the last three (3) calendar years.

4. Provide a list of the office's current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each. Indicate the firm's experience in auditing Florida entities that are similar in size and complexity to the SFRPC.
5. Indicate the office that will conduct the audit experience in providing additional services to government clients by listing the name of each government, the type(s) of services performed and the year(s) of engagement.
6. Describe the firm's participation in American Institute of Certified Public Accountants (AICPA) sponsored or comparable quality control programs and provide a report on the results of the most recently completed peer review, the related letter of comments, and the firm's response to the letter of comments.
7. Provide the firm's engagement costs by hours and staff classification and dollars.
8. State whether the firm is certified in the County Business Enterprise Program (Broward County), Community Business Enterprise Program (Miami-Dade County), or Disadvantaged Business Enterprise Program (Monroe County). If the firm is certified in any of the listed programs, provide documentation. The certification is not a requisite; however, points will be awarded to firms that are certified.

SECTION 4: AUDIT APPROACH

In this section, describe your understanding of the work to be performed and any anticipated potential audit problems. Include an assessment of Governmental Accounting Standards Board (GASB) pronouncements effective during the contract term, including GASB Statement No. 101 (Compensated Absences), GASB Statement No. 102 (Certain Risk Disclosures), and GASB Statement No. 103 (Financial Reporting Model Improvements, effective for fiscal years beginning after June 15, 2025), any impact of these Statements on your audit approach or opinion, and any assistance that your firm may offer to clients for their implementation.

SECTION 5: CLIENT REFERENCES

In this section, list the names, addresses, and phone numbers of government audit clients as references.

The evaluations made as a result of reviewing the above information from each firm will be the basis for developing a shortlist of firms who will be scheduled to make presentations before the Selection/Negotiation Committee.

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APPENDIX B

SAMPLE CERTIFICATE OF INSURANCE FOR RFP

THE FOLLOWING COVERAGES ARE DEEMED APPROPRIATE FOR THIS PROJECT AND WILL BE REQUIRED OF THE SELECTED FIRM AND IDENTIFIED IN THE NEGOTIATED AGREEMENT.

Type of Insurance	Coverage Limits (\$1000s)	
	Each Occurrence	Aggregate
General Liability , which must include: Comprehensive; Premise-Operations; Contractual Insurance; Broad Form Property Independent Contractors Personal Injury	\$300	\$300
Bodily Injury and Property Combined	\$300	\$300
	Each Accident	
Worker's Compensation and Employer Liability	\$100	
	Maximum Deduction	Each Claim
Professional Liability	\$25	\$1,000

It is not necessary to have this level of insurance in effect at the time of submittal; however, proof of current coverage and coverage levels as well as a letter from your Carrier indicating upgrade availability are required.

The selected firm will need to provide a Certificate of Insurance that shows (on general liability only) "Additional Insured: South Florida Regional Planning Council, Hollywood, Florida." Also, the firm will need to provide documentation that the issuing company will mail 30 days written notice to the SFRPC should any of the above policies be canceled before expiration date.

APPENDIX C

DEADLINES AND SCHEDULE

RFP Advertised in FAW Cone of Silence Commences	July 22, 2026
Request for Interpretation permitted by email sfadmin@sfrpc.com Q&A posted on website	July 23 – August 14, 2026
Submittal Due Date (Hard Copy Bids)	August 26, 2026, 5:00 PM (EDT)
Bid Opening (Public Meeting) and Distribution of Bids to the Selection and Negotiation Committee	August 31, 2026, 9:30 AM (TENTATIVE)
Bid Ranking (Public Meeting)	TBD – Prior to September 17, 2026
Top ranked company presentations and final selection (Public Meeting)	TBD – Prior to or on September 17, 2026
SFRPC Council Review & Action on Selection and Negotiation Committee Recommendation	September 28, 2026, 10:30 AM (EDT)

APPENDIX D

E-Verify Form for All Solicitations:

SOUTH FLORIDA REGIONAL PLANNING COUNCIL

E-VERIFY FORM UNDER SECTION 448.095, FLORIDA STATUTES

TO BE RETURNED WITH PROPOSAL

Project Name:

Project No.:

1. Definitions:

“Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. *“Contractor”* includes, but is not limited to, a vendor or consultant.

“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

“E-Verify system” means an Internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

2. Effective January 1, 2021, Contractors, shall register with and use the E-Verify system in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a) All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub vendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the SFRPC. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the SFRPC; and
- c) Should vendor become the successful Contractor awarded for the above-named project, by entering into the contract, the Contractor shall comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. Contractor shall also require all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract.

3. Contract Termination

- a) If the SFRPC has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09 (1) Fla. Stat., the contract shall be terminated.
- b) If the SFRPC has a good faith belief that a subcontractor knowingly violated s. 448.095 (2) Fla. Stat., but the Contractor otherwise complied with s. 448.095 (2) Fla. Stat., shall promptly notify the Contractor and order the Contractor to immediately terminate the contract with the subcontractor.

- c) A contract terminated under subparagraph a) or b) is not a breach of contract and may not be considered as such.
- d) Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination.
- e) If the contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

Company Name:
Authorized Signature:
Print Name:
Title
Date:
Phone:

STATE OF _____)
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, _____, by _____ on behalf of _____. He/she is personally known to me or has produced _____ as identification.

NOTARY PUBLIC

(Name of Notary Typed, Printed or Stamped)

Title or Rank

Serial number, if any