

**AGREEMENT BETWEEN THE CITY OF BOYNTON BEACH AND CALER, DONTEN,
LEVINE, COHEN, PORTER & VEIL
RFP NO. 072-1410-17/IT – FINANCIAL AUDITING SERVICES**

THIS AGREEMENT is entered into between the City of Boynton Beach, hereinafter referred to as “the City”, and **CALER, DONTEN, LEVINE, COHEN, PORTER & VEIL, P.A.**, hereinafter referred to as “FINANCIAL AUDITING SERVICES PROVIDER”, in consideration of the mutual benefits, terms, and conditions hereinafter specified.

1. **PROJECT DESIGNATION.** The Firm is retained by the City to perform professional services in connection with the **RFP FOR FINANCIAL AUDITING SERVICES; RFP No.: 072-1410-17/IT.**
2. **SCOPE OF SERVICES.** Firm agrees to perform the services, identified in **Section II – Scope of Services** and attached hereto as Exhibit A.
3. **TIME FOR PERFORMANCE.** Work under this agreement shall commence upon written notice by the City to the Professional to proceed. Professional shall perform all services and provide all work product required pursuant to this agreement upon written notice to proceed.
4. **TERM:** This Agreement shall be for a period of three years commencing on the date the Agreement is executed by the City. The City of Boynton Beach may extend the contract with the same terms and conditions for two additional, two-year renewal terms subject to vendor acceptance, satisfactory performance and determination that renewal will be in the best interest of the City.
5. **PAYMENT:** The Firm shall be paid by the Provider/City for completed work and for services rendered under this agreement as follows:

Fiscal Year Ending September 30, 2017 Audit - \$106,725.00

Fiscal Year Ending September 30, 2018 Audit - \$106,725.00

Fiscal Year Ending September 30, 2019 Audit - \$106,725.00

- a. The total contract price, as referred to herein, shall be the total amount of payment to Firm for services provided under this agreement for the entire term of the Agreement
- b. Payment for the work provided by Firm shall be made promptly on all invoices submitted to the City properly, provided that the total amount of payment to Firm shall not exceed the total contract price without express written modification of the Agreement signed by the City Manager or his designee.
- c. The Firm may submit invoices to the City once per month during the progress of the work for partial payment for project completed to date. Such invoices will be reviewed by the City, and upon approval thereof, payment will be made to the Firm in the amount approved.
- d. Final payment of any balance due the Firm of the total contract price earned will be made promptly upon its ascertainment and verification by the City after the completion of the work under this Agreement and its acceptance by the City.
- e. Payment as provided in this section by the City shall be full compensation for work performed, services rendered and for all materials, supplies, equipment and incidentals

necessary to complete the work.

- f. The Firm's records and accounts pertaining to this agreement are to be kept available for inspection by representatives of the City and State for a period of three (3) years after the termination of the Agreement. Copies shall be made available upon request.
6. OWNERSHIP AND USE OF DOCUMENTS. All documents, drawings, specifications and other materials produced by the Firm in connection with the services rendered under this Agreement shall be the property of the City whether the project for which they are made is executed or not. The Firm shall be permitted to retain copies, including reproducible copies, of drawings and specifications for information, reference and use in connection with Firm's endeavors.
7. COMPLIANCE WITH LAWS. Professional shall, in performing the services contemplated by this Agreement, faithfully observe and comply with all federal, state and local laws, ordinances and regulations that are applicable to the services to be rendered under this agreement.
8. INDEMNIFICATION. Professional shall indemnify, defend and hold harmless the City, its offices, agents and employees, from and against any and all claims, losses or liability, or any portion thereof, including fees and costs, arising from injury or death to persons, including injuries, sickness, disease or death to Professional's own employees, or damage to property occasioned by a negligent act, omission or failure of the Professional.
9. INSURANCE. Successful Offeror shall, at a minimum, provide, pay for, and maintain in force at all times during the term of this Contract the following insurances:

Commercial Liability Insurance - A Commercial Liability Insurance Policy shall be provided which shall contain limits of no less than One Million Dollars (\$1,000,000.00) per occurrence for bodily injury liability, personal injury liability and property damage liability on a per project basis, and shall contain limits of no less than a Two Million Dollars (\$2,000,000.00) aggregate.

Coverage must be afforded on a form no more restrictive than CG 20 10 10 01 and CG 20 37 10 01 Commercial Liability Policy, without restrictive endorsements, as filed by the Insurance Services Office and must include: premises and operations, independent contractors, products and/or completed operations for contracts, broad form contractual coverage applicable to this specific Contract including any hold harmless and/or indemnification Contract, personal injury coverage with employee and contractual exclusions removed and policy limits shall be applied on a primary and non-contributory basis.

Professional Liability (Errors & Omissions) Insurance - Professional Liability Insurance with the limits of liability provided by such policy for each claim and on a claim made basis or on an occurrence basis to be no less than one million Dollars (\$1,000,000) per occurrence with a limit of no less than two million dollars (\$2,000,000) aggregate. Consultant shall notify the City in writing within thirty (30) days of any claim filed or made against its Professional Liability Insurance Policy. Consultant acknowledges that the City is relying on the competence of the Consultant to design the project to meet its functional intent. If it is determined during course of the project that changes must be made due to Consultant's negligent errors and omissions, Consultant shall promptly rectify them at no cost to City and shall be responsible for additional costs, if any, of the project to the proportional extent caused by such negligent errors or omissions.

Workers Compensation Insurance - Workers' Compensation insurance to apply for all employees in compliance with State Statutory limits, as may be amended from time to time, the "Workers' Compensation Law" of the State of Domicile, and all applicable Federal laws. In addition, the policy(ies) must include employers' liability with a limit of One Million Dollars (\$1,000,000.00) each accident, One Million Dollars (\$1,000,000.00) aggregate limit by disease and One Million Dollars (\$1,000,000.00) each employee by disease. Additionally, if there will be operations undertaken on or about navigable waters, a coverage endorsement must be included for the U.S. Longshoremen & Harbor Workers Act and Jones Act. If exempt for Worker's Compensation, proper documentation shall be provided.

Said general liability policy shall name the City of Boynton Beach as an "additional named insured" and shall include a provision prohibiting cancellation of said policy except upon thirty (30) days prior written notice to the City. Certificates of coverage as required by this section shall be delivered to the City within fifteen (15) days of execution of this agreement.

10. INDEPENDENT CONTRACTOR. The Professional and the City agree that the Professional is an independent contractor with respect to the services provided pursuant to this agreement. Nothing in this agreement shall be considered to create the relationship of employer and employee between the parties hereto. Neither Professional nor any employee of Professional shall be entitled to any benefits accorded City employees by virtue of the services provided under this agreement. The City shall not be responsible for withholding or otherwise deducting federal income tax or social security or for contributing to the state industrial insurance program, otherwise assuming the duties of an employer with respect to Professional, or any employee of Professional.

11. COVENANT AGAINST CONTINGENT FEES. The Professional warrants that he has not employed or retained any company or person, other than a *bona fide* employee working solely for the Professional, to solicit or secure this contract, and that he has not paid or agreed to pay any company or person, other than a *bona fide* employee working solely for the Professional, any fee, commission, percentage, brokerage fee, gifts, or any other consideration contingent upon or resulting from the award or making of this contract.

For breach or violation of this warranty, the City shall have the right to annul this contract without liability or, in its discretion to deduct from the contract price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

12. DISCRIMINATION PROHIBITED. The Professional, with regard to the work performed by it under this agreement, will not discriminate on the grounds of race, color, national origin, religion, creed, age, sex or the presence of any physical or sensory handicap in the selection and retention of employees or procurement of materials or supplies.

13. ASSIGNMENT. The Professional shall not sublet or assign any of the services covered by this Agreement without the express written consent of the City.

14. NON-WAIVER. Waiver by the City of any provision of this Agreement or any time limitation provided for in this Agreement shall not constitute a waiver of any other provision.

15. TERMINATION.

a. The City reserves the right to terminate this Agreement at any time by giving ten (10) days written notice to the Professional.

b. In the event of the death of a member, partner or officer of the Professional, or any of its supervisory personnel assigned to the project, the surviving members of the Professional hereby agree to complete the work under the terms of this Agreement, if requested to do so by the City. This section shall not be a bar to renegotiations of this Agreement between surviving members of the Professional and the City, if the City so chooses.

16. DISPUTES. Any disputes that arise between the parties with respect to the performance of this Agreement, which cannot be resolved through negotiations, shall be submitted to a court of competent jurisdiction in Palm Beach County, Florida. This Agreement shall be construed under Florida Law.
17. NOTICES. Notices to the City of Boynton Beach shall be sent to the following address:

Lori LaVerriere, City Manager
City of Boynton Beach
P.O. Box 310
Boynton Beach, FL 33425-0310

Notices to Professional shall be sent to the following address:

Caler, Donten, Levine, Cohen, Porter & Veil, P.A.
ATTN: Scott L. Porter
505 South Flagler Drive, Suite 900
West Palm Beach, FL 33401

18. INTEGRATED AGREEMENT. This agreement, together with attachments or addenda, represents the entire and integrated agreement between the City and the Professional and supersedes all prior negotiations, representations, or agreements written or oral. This agreement may be amended only by written instrument signed by both City and Professional.
19. PUBLIC RECORDS. Sealed documents received by the City in response to an invitation are exempt from public records disclosure until thirty (30) days after the opening of the Bid unless the City announces intent to award sooner, in accordance with Florida Statutes 119.07.

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

- A. Keep and maintain public records required by the CITY to perform the service;
- B. Upon request from the CITY's custodian of public records, provide the CITY 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;
- C. 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 once the Contractor transfers the records in its possession to the CITY; and

- D. Upon completion of the contract, Contractor shall transfer to the CITY, at no cost to the CITY, all public records in Contractor's possession. All records stored electronically by Contractor must be provided to the CITY, upon request from the CITY's custodian of public records, in a format that is compatible with the information technology systems of the CITY.

E. 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:

**JUDY PYLE, CITY CLERK
100 E BOYNTON BEACH BLVD.
BOYNTON BEACH, FLORIDA, 33435
561-742-6061
PYLEJ@BBFL.US**

DATED this ____ day of _____, 20__.

CITY OF BOYNTON BEACH

Lori LaVerriere, City Manager

Professional

Attest/Authenticated:

Title

Judy Pyle, City Clerk

(Corporate Seal)

Approved as to Form:

Attest/Authenticated:

James A. Cherof, City Attorney

Secretary

EXHIBIT A
“SCOPE OF SERVICES”

A. WORK OBJECTIVE

1. PURPOSE

The City of Boynton Beach (the “City”), a political subdivision of the State of Florida, located in Palm Beach County, is soliciting the services of qualified firms of certified public accountants (the “Auditor”) to audit its financial statements for the fiscal years ending September 30, 2017 through 2020, with two (2) optional, two (2) year renewal periods. These audits are to be performed in accordance with generally accepted auditing standards, and, the standards for financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the federal single Audit Act Amendment of 996 and U.S. Office of Management and Budget (OMB) Super Circular; Audits of States, Local Governments and Non-Profit Organizations, Audits of State and Local Governments (Revised) – AICPA, Section 215.97 Florida Statutes, Florida Single Audit Act; and Chapter 10.550 Local Governmental Entity Audits, Rules of the Auditor General, State of Florida and any other applicable Federal, State and local laws and regulations.

2. SCOPE OF WORK TO BE PERFORMED

The City of Boynton Beach requires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States.

The Auditor is required to audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, which collectively comprise the City’s basic financial statements. The Auditor is not required to audit the introductory section of the Comprehensive Annual Financial Report (CAFR), its Management’s Discussion and Analysis, its required supplementary information and the statistical section of the CAFR. However, the auditor is to provide an “in-relation-to” report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.

The City expects to file the CAFRs annually with the Government Finance Officers Association of the United States and Canada for review in the Certificate of Achievement for Excellence in Financial Reporting Program. It is anticipated that the Auditor will provide special assistance to the City to meet the requirements of that program by providing technical advice to ensure awarding of certification.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

3. TERM

This Agreement shall be for a period of three years commencing on the date the Agreement is executed by the City. The City of Boynton Beach may extend the contract with the same terms and conditions for two additional, two-year renewal terms subject to vendor acceptance, satisfactory performance and determination that renewal will be in the best interest of the City.

4. AUDITING STANDARDS TO BE FOLLOWED

To meet the requirements of this Request for Proposal, the audit shall be performed in accordance with:

- a. Section 218.39, Florida Statutes, and any other applicable Florida Statutes.
- b. Rules of the Auditor General for the State of Florida, Chapter 10.550 and other rules as applicable.
- c. Audits of State and Local Government Units, issued by the American Institute of Certified Public Accountants.
- d. Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, issued by the U.S. Office of Management and Budget (OMB).
- e. Federal Single Audit Act of 1984.
- f. Federal Single Audit Act Amendments of 1996.
- g. Florida Single Audit Act (Section 215.97, Florida Statutes).
- h. Statements on Auditing Standards (GAAS).
- i. Government Auditing Standards, issued by the Comptroller General of the United States.
- j. Any other applicable Federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements that may be adopted by these organizations in the future.

Any updates of, or amendments to, these described auditing standards or applicable laws are to be incorporated in future audits performed by the selected auditor performing auditing engagements for the City in future fiscal years. Proposed fees must incorporate all required audit procedures, relative to all regulations in effect, and issued, as of the date of the closing of this Request for Proposals, to include all GASBs issued to date.

5. REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- a. A report on the fair presentation of the basic financial statements in conformity with accounting principles generally accepted in the United States.
- b. A report on internal control over financial reporting based on the audit of the basic financial statements.
- c. A report on compliance with applicable laws and regulations, as required by Government Auditing Standards.
- d. A management letter required by Section 11.45(3) (a) 4, Florida Statutes.
- e. Reports required by the Single Audit Act of 1984, as amended, and the Florida Single Audit Act to include:
 - An "in-relation-to" report on the Schedule of Expenditures of Federal Awards and State Financial Assistance.

- A single audit report on the internal control structure used in administering Federal awards programs and state financial assistance projects.
 - A single audit report on compliance with laws and regulations related to major Federal awards programs and state financial assistance projects. This report should include an opinion on compliance with specific requirements applicable to major Federal awards programs and state financial assistance projects.
- f. Other required disclosures required by relevant Rules of the Auditor General.
- g. **COMPREHENSIVE ANNUAL FINANCIAL STATEMENT (CAFR)**, the City desires the auditor to publish the CAFR using the City's format and provide (15) bound copies for distribution and a .pdf file that can be used for electronic submission.

In the required report(s) 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 and other matters discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The report on compliance shall include all material instances of noncompliance. All nonmaterial 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 Director of Financial Services and the City Manager.

Use of the audited financial statements, opinions or any of the above named reports will not result in additional compensation unless their use requires additional certification or services on the part of the firm.

6. **SPECIAL CONSIDERATIONS**

The City of Boynton Beach will send its comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association of the United States and Canada for meritorious review in their Certificate of Achievement for Excellence in Financial Reporting program.

During the contract period, the City may prepare one or more official statements in connection with the sale of debt securities that will contain the basic financial statements and the auditor's report thereon. The auditor shall be required, if requested by the

financial advisor and /or the underwriter, to issue a “consent and citation of expertise” as the auditor and any necessary “comfort letters”.

7. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS

All working papers and reports must be retained, at the auditor’s expense, for a period of three (3) years after completion of any work provided herein, unless the firm is notified in writing by the City of Boynton Beach of the need to extend the retention period. City management and their representatives shall be entitled at any time during the contract period to inspect and reproduce such documents as deemed necessary.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance. As requests for copies of working papers are fulfilled, the auditors will be required to notify the Director of Financial Services of the request, as appropriate.

8. ADDITIONAL SERVICES

If, during the contractual period, additional auditing or accounting services are needed, the proposer may be engaged to perform these services. The proposer shall, upon receipt of a written request from the City, perform such additional services. Such services, if offered by the proposer, may include, but not be limited to:

- Management advisory services
- Arbitrage calculations
- Extended audit services or special audits
- Assistance in the preparation of any Official Statements required by Bond Counsel

All additional work will be documented by engagement memoranda to be approved by the City in accordance with the procurement policies of the City. The proposer will be compensated in accordance with fees established as a result of this RFP. The total amount for additional services shall be separately negotiated at the time of the engagement for a not-to-exceed amount calculated in accordance with the rates of the awarded contract. In addition, the audit firm will be responsible for ensuring that any additional services provided would not impair the firm’s independence as prescribed in Amendment 3 to *Government Auditing Standards*.

B. DESCRIPTION OF THE CITY

1. BACKGROUND INFORMATION

The City of Boynton Beach serves an area of approximately 16.5 square miles with a population of approximately 73,000. The City provides services to its citizens in many areas such as law enforcement, emergency medical services, fire control, water and sewer, library services, refuse collection, municipal golf course, and various park sites and recreational services. The City was incorporated in 1920 and has operated under a Commission-Manager form of government (the City employs some 750 full time and 50

part-time employees; had total assets of almost \$397 million, and revenues of over \$180 million for the fiscal year ended September 30, 2016.

2. FUND STRUCTURE

The City of Boynton Beach uses the following fund types and account groups in its financial reporting:

Fund Type/Account Group	Number of Individual Funds	Number With Legally Adopted Annual Budgets
General Fund	1	1
Special Revenue Funds	15	7
Debt Service Funds	1	1
Capital Projects Funds	3	3
Enterprise Funds	4	4
Internal Service Funds	3	3
Pension Trust Funds	3	0

The City of Boynton Beach’s budget for Fiscal Year 2016 is \$78 million (General Fund only) for operations. Tax millage rates are 7.9 mills for the General Fund.

The City has a Finance staff of three who will be committed to the audit and the timely completion of the Comprehensive Annual Financial Report (CAFR).

More detailed information on the government and its finances can be found in budget documents, official statements, annual financial reports, and administrative policies and procedures manuals.

3. BUDGETARY BASIS OF ACCOUNTING

The budget of the General Fund is prepared on the modified accrual basis except that encumbrances are budgeted as the equivalent of expenditures as opposed to a reservation of fund balance. As a result, the General Fund revenue, expenditures and operating transfers reported in the budget and actual statement differ from the amounts reported on the GAAP basis. None of the other budgeted funds have any differences between the GAAP basis and the budgetary basis.

4. FEDERAL AND STATE FINANCIAL ASSISTANCE

During the initial fiscal year to be audited, the City of Boynton Beach will receive financial assistance including, but not limited to, the following federal agencies:

<u>Federal Assistance</u>	<u>CFDA Number</u>
U.S. Department of Housing and Urban Development Community Development Block Grant Entitlement	14.218
U.S. Department of Justice Bulletproof Vest Program	16.607
Justice Assistance Grant Program	16.738
FL Dept. of Agriculture Urban and Community Forestry Grant	10.664
Office of Attorney General Victims of Crime Act	16.02
FL Dept. of Health Bureau of Emergency Medical Oversight EMSTAR compliance	20.616
<u>State Assistance</u>	
Florida Department of State, Division of Library and Information Services State Aid to Libraries	45.030
Florida Housing Finance Corporation State Housing Initiatives Partnership (SHIP) Program	52.901
State of Florida Dept. of State Boynton Bch Cultural Resources Smart Phone Application	15.904
Department of Homeland Security Staffing for Adequate Fire and Emer. Response	97.083
Fl. Dept. of Health- PBC Division of Emer. Mgmt. COT Replacement	
<u>Local Assistance</u>	
Comcast Internet Essentials	
Dollar General Summer Reading	
Target K-9 Event	
Palm Beach County, Department of Environmental Resources	
USA Swimming	

5. EMPLOYEE RETIREMENT PLANS

The City of Boynton Beach contributes to three single-employer pension plans covering all full-time City employees. City Ordinance establishes the benefit provisions and all other requirements. The pension funds have an independent contracted administrator, and the investments of the fund are administered, managed and operated by its respective Board of Trustees. Currently, all pension funds are audited separately and reports are provided to the City. The defined benefit plans are:

	General Employees' Pension Fund	Police Officers' Pension Fund	Firefighters' Pension Fund
Participant data as of October 1, 2015 most recent actuarial valuation:			
<ul style="list-style-type: none"> Retirees and beneficiaries receiving benefits 	376	120	80
<ul style="list-style-type: none"> Terminated vested employees 	47	7	1
<ul style="list-style-type: none"> Vested current employees 	265	83	69
<ul style="list-style-type: none"> Non-vested current employees 	111	56	51

6. COMPONENT UNITS

For financial reporting purposes, the City of Boynton Beach is in conformity with the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, a component unit is included in the City of Boynton Beach's financial statements. The management of the City of Boynton Beach has identified the Community Redevelopment Agency (CRA) for inclusion in the City's financial statements as a blended component unit.

The CRA has a September 30 year-end and maintains a set of books and records independent of the set of books and records maintained by the City of Boynton Beach. The CRA is responsible for the issuance of audited financial statements and is blended into the City Of Boynton Beach's financial statements. The audit of the CRA's financial statements is not within the scope of services covered by this RFP.

7. MAGNITUDE OF FINANCE OPERATIONS

The Financial Services Department consists of the following positions:

<u>POSITIONS</u>	<u>NUMBER OF EMPLOYEES</u>
Director of Financial Services	1
Accounting Manager	1
Budget Manager	1
Purchasing Manager	1
Accountant	2
Payroll Administrator	1
Senior Buyer	1
Accounts Payable Specialist	1
Payroll Technician	1
Accounting Technicians	4
Warehouse Manager	1
Assistant Warehouse Manager	1
Service Writer	1
Senior Storekeeper	1
TOTAL POSITIONS:	18

8. COMPUTER SYSTEM

The City is currently utilizing SunGard HTE financial software in an AS400 environment.

9. AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS

Interested proposers who wish to review prior years' Comprehensive Annual Financial Reports (CAFR) and management letters should contact Mara Frederiksen Accounting Manager, 100 East Boynton Beach Blvd., Boynton Beach, Florida 33435. The CAFR is also available online via the City website at www.boynton-beach.org under the "Finance" link or the "Public Records" link.

10. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

The Financial Services staff will be available during the audit to assist the firm by providing information, documentation and explanations. In addition, staff will provide the following:

1. Preparation of the confirmations and lead schedules.
2. Assistance in providing paid invoices, cancelled checks and other supporting documentation as requested by the firm.
3. Year-end closing of the books of account and preparation of necessary adjusting journal entries.
4. Preparation of schedules and related materials as requested by the firm.
5. Preparation of all financial statements including related notes and required supplemental financial information.
6. Preparation of the annual local government financial report submitted to the Florida Department of Banking and Finance.