

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT  
AUDIT COMMITTEE MEETING AGENDA**

**YouTube Link:** <https://www.youtube.com/@SRWMD>  
Open to the Public

June 11, 2024  
Following Board Meeting

District Headquarters  
Live Oak, FL

1. Call to Order / Committee Roll Call
2. Public Comment

**Discussion Items**

3. Inspector General Report Number 24-01 - Internal Audit of Cybersecurity
4. Inspector General Report Number 24-02 - Follow-up Report on District Corrective Actions Regarding Prior Internal Audit Findings
5. Inspector General Report Number 24-03 – Internal Audit of Cost-Share Agreements
6. Competitive Solicitation for Financial Audit Services
7. Announcements
8. Adjournment

*A person may not lobby the District until such person has registered as a lobbyist with the Contracts and Procurement Coordinator by filing a registration form.*

*Definitions:*

*•"Lobbies" is defined as seeking to influence a district policy or procurement decision or an attempt to obtain the goodwill of a district official or employee. (112.3261(1)(b), Florida Statutes [F.S.]*

*•"Lobbyist" is a person who is employed and receives payment, or who contracts for economic consideration, for the purpose of lobbying, or a person who is principally employed for governmental affairs by another person or governmental entity to lobby on behalf of that other person or governmental entity. (112.3215(1)(h), F.S.)*

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

**MEMORANDUM**

TO: Audit Committee

FROM: Pam Shaw, Chief, Office of Finance

THRU: Tim Alexander, Assistant Executive Director, Division of Business and Community Services

DATE: June 3, 2024

RE: Inspector General Audit Report Number 24-01, Internal Audit of Cybersecurity

**RECOMMENDATION**

Acceptance of the Inspector General Audit Report Number 24-01, Internal Audit of Cybersecurity from Law, Redd, Crona & Munroe, P.A.

**BACKGROUND**

The Inspector General conducted a review of the District's cybersecurity controls as set forth in the National Institute of Standards and Technology (NIST) *Framework for Improving Critical Infrastructure Cybersecurity* and State of Florida Cybersecurity Standards. The scope of the audit included the District's cybersecurity controls related to the following security functions:

- Identify - developing an organizational understanding to manage cybersecurity risk to systems, people, assets, data, and capabilities.
- Protect – developing and implementing appropriate safeguards to ensure delivery of critical services and limit or contain the impact of a potential cybersecurity event.

The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Audit Standards.

The Inspector General's report identifies four observations. This report is intended solely for the information and use by the Governing Board and District management and is not intended to be used by anyone other than these specified parties. The content of this report is confidential and exempt from public disclosure pursuant to Section 119.0725, Florida Statutes.

PS/rl

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

**MEMORANDUM**

TO: Audit Committee

FROM: Pam Shaw, Chief, Office of Finance

THRU: Tim Alexander, Assistant Executive Director, Business and Community Services

DATE: June 3, 2024

RE: Inspector General Audit Report Number 24-02, Follow-up on District Corrective Actions Regarding Prior Internal Audit Findings

**RECOMMENDATION**

Acceptance of the Inspector General Audit Report Number 24-02, Follow-up on District Corrective Actions Regarding Prior Internal Audit Findings, from Law, Redd, Crona & Munroe, P.A.

**BACKGROUND**

The Inspector General (IG) conducted follow-up activities on the corrective action plan related to one finding on IG Report #23-03 dated July 17, 2023. The District had partially corrected this information technology finding carried forward from an internal audit report issued prior to October 1, 2021.

The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Audit Standards.

The IG report concluded that the District has suitably addressed the observation and recommendation in Report #23-03 and no further follow-up action is necessary.

To avoid the possibility of compromising security details the content of this report is confidential and exempt from public disclosure pursuant to Section 119.0725, Florida Statutes. However, the specific details have been communicated to District management.

PS/rl

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

**MEMORANDUM**

TO: Audit Committee

FROM: Pam Shaw, Chief, Office of Finance

THRU: Tim Alexander, Assistant Executive Director, Business and Community Services

DATE: June 3, 2024

RE: Inspector General Audit Report Number 24-03, Internal Audit of Cost-Share Agreements

**RECOMMENDATION**

Acceptance of the Inspector General Audit Report Number 24-03, Internal Audit of Cost-Share Agreements, from Law, Redd, Crona & Munroe, P.A.

**BACKGROUND**

The Inspector General performed internal audit procedures to review the management of selected District Agricultural and Regional Initiative Valuing Environmental Resources (RIVER) cost-share agreements.

The audit was conducted in accordance with the Generally Accepted Government Audit Standards. The objective of this audit was to evaluate selected District procedures and controls for ensuring that Agricultural and RIVER cost-share agreements are entered into and managed in accordance with Florida law and Governing Board directives.

The Inspector General's report did not identify any findings or recommendations.

PS/rl  
Attachment

**SUWANNEE RIVER  
WATER MANAGEMENT DISTRICT**

**REPORT ON INTERNAL AUDIT OF  
COST-SHARE AGREEMENTS**

**REPORT #24-03**

**May 29, 2024**

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Governing Board  
Suwannee River Water Management District  
9225 CR 49  
Live Oak, Florida 32060

We have performed internal audit procedures at the Suwannee River Water Management District (District) to review the District's management of selected District Agricultural and Regional Initiative Valuing Environmental Resources (RIVER) cost-share agreements.

This audit was performed in accordance with generally accepted government auditing standards. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objective of our audit was to test and evaluate District procedures and controls for ensuring that cost-share agreements are established and managed in compliance with Florida law and Governing Board directives. The accompanying report presents our analysis and is organized as follows:

- Background
- Objectives, Scope, and Methodology
- Observations and Recommendations
- Summary of Results

The procedures we performed were applied to selected District Agricultural and RIVER cost-share agreements in place during the 2023 calendar year. These procedures were accomplished by:

- Obtaining and inspecting the District's written procedures for the management of cost-share agreements;
- Discussions with District staff;
- Performing tests of selected attributes of the District's management of cost-share agreements.

This report is intended solely for the information and use of the Governing Board and District management and is not intended to be used by anyone other than these specified parties.

*Law Redd Crona + Munroe P.A.*

**LAW, REDD, CRONA & MUNROE, P.A.**  
Tallahassee, Florida  
May 29, 2024

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT**  
**COST-SHARE AGREEMENTS**  
**May 29, 2024**

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**BACKGROUND**

Section 373.083(1), Florida Statutes, provides water management district governing boards general authority to contract with public agencies, private corporations, and other persons. Section 373.703(9), Florida Statutes provides that water management districts may join and contract with other governmental entities and private landowners for the purpose of carrying out its powers. Further, Section 373.4591, Florida Statutes, encourages public-private partnerships, including agreements entered into between water management districts and private landowners, to accomplish water conservation improvements on private agricultural lands.

The District has established funding initiatives with public entities and private landowners through cost-share programs, some of which are funded by the Department of Environmental Protection and others funded by the District. The cost-share programs are intended to assist public entities and private landowners with water conservation projects. Among the District-funded cost-share programs are the Agricultural Cost-Share Program and the Regional Initiative Valuing Environmental Resources (RIVER) Cost Share Program.

The Agricultural Cost-Share Program offers funding assistance to agricultural producers (private landowners) for water management projects that increase irrigation efficiency, implement water conservation practices, and assist with nutrient management.

The RIVER Cost-Share Program offers funding assistance to public entities such as county governments, municipalities, water supply authorities, and other interested government entities to implement projects that protect and improve water supply, water quality, natural systems, and flood protection.

To participate in either cost-share program, an application must be submitted to the District; reviewed by District staff; approved by management and where the project cost exceeds the Executive Director's spending authority, the Governing Board. Once an application is approved, the District enters into a contract to provide funding assistance to the applicant.

**OBJECTIVES, SCOPE, AND METHODOLOGY**

The objective of this audit was to evaluate selected District procedures and controls for ensuring that Agricultural and RIVER cost-share agreements are entered into and managed in accordance with Florida law and Governing Board directives. The scope of this audit included selected District Agricultural and RIVER cost-share agreements.

## ***COST-SHARE AGREEMENTS***

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To achieve our audit objectives, we conducted the following procedures:

- 1) Interviewed District personnel.
- 2) Reviewed relevant Florida Statutes, District Governing Board Directives, and the District's Employee Procedures Manual, including sections pertaining to the Agricultural Cost-Share Program, Grants, and Accounts Payable, and other cost-share program guidance on the District web site.
- 3) Of the 24 Agricultural Cost-Share agreements executed in calendar year 2023, we selected a judgmental sample of 10 agreements with District expenditures exceeding \$10,000, representing approximately 94 percent of Agricultural Cost-Share program expenditures in 2023. For each agreement included in our sample, we reviewed District files for documentation that selected requirements of the Governing Board Directive and District procedures relating to application review and approval, listed in Attachment A, were followed by District staff.
- 4) Tested the four District RIVER Cost-Share agreements related to all eight District RIVER Cost-Share program expenditures made by the District in calendar year 2023. For each agreement included in our test, we reviewed District files for documentation that selected requirements of the Governing Board Directives and District procedures for application review and approval and cost-share payment processing, listed in Attachment B, were followed by District staff.

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### **SUMMARY OF RESULTS**

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For the cost-share agreements included in the scope of our testing described above, we found that the District maintained documentation demonstrating that the selected requirements of Governing Board directives and District procedures were followed by District staff.

We wish to take this opportunity to thank District staff for their assistance and cooperation in the conduct of our audit. If there are any questions regarding this report, please feel free to contact Sam McCall, CPA, CIG, CIA, or Jon Ingram, CPA, CISA.

*Law Redd Crona + Munroe P.A.*

**LAW, REDD, CRONA & MUNROE, P.A.**

**Attachment A**  
**Agricultural Cost-Share Test Attributes**

1. There is a completed application on file.
2. The application includes proof of ownership or control of all parcels included in the application.
3. The applicant was determined by District review staff to be in compliance with all District water user permits, water well permits, and environmental resource permits, as applicable, as well as previous or current District contracts.
4. The applicant was determined by District review staff to have enrolled in the Florida Department of Agriculture and Consumer Services Best Management Practice Program.
5. There is a certification that the applicant has not received more than \$300,000 for District funded items in five years.
6. There is a certification that the applicant is not a District employee.
7. The applicant certified that they did not participate in any other cost-share program for the same water conservation practice.
8. District staff reviewing the application certified that there are no conflicts of interest with the applicant.
9. The grant was authorized by management and the Executive Director and, where applicable, approved by the Governing Board.

**Attachment B**  
**RIVER Cost-Share Test Attributes**

1. There is a completed application on file.
2. The application includes all items of information required by the District.
3. The application was evaluated and scored by District review staff.
4. The application scoring included all criteria listed on the District evaluation form.
5. The applicant was determined by District review staff to be in compliance with all District water user permits, water well permits, and environmental resource permits, as applicable, as well as previous or current District contracts.
6. The project was recommended for approval by District staff and supervisor.
7. The project was approved by the Executive Director and, where applicable, by the Governing Board.
8. A contract was entered into with the applicant and includes minimum requirements set forth in the Governing Board Directive.
9. The participant's invoice for reimbursement of project expenses was approved by the District contract manager.
10. The payment was made in accordance with established cost-share rates.
11. Project completion was verified by District staff.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

**MEMORANDUM**

TO: Audit Committee

FROM: Pam Shaw, Chief, Office of Finance

THRU: Tim Alexander, Deputy Executive Director, Business and Community Services

DATE: June 3, 2024

RE: Competitive Solicitation for Financial Audit Services

**RECOMMENDATION**

Approve the competitive solicitation request for proposal (RFP) for Financial Audit Services and authorize District staff to publicly announce the RFP on behalf of the Audit Selection Committee.

**BACKGROUND**

Section 218.391, Florida Statutes (F.S.) requires special districts to use competitive solicitation procedures when selecting an auditor to conduct the annual financial audit and prior to entering into a written contract for such services. Section 218.391(2)(d) states 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 section 218.39, F.S. The statute also permits an employee of the District to serve in an advisory capacity to the committee.

PS/rl  
Attachment

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT**  
**REQUEST FOR PROPOSALS**  
**NO. 23/24-019 BCS**  
**INDEPENDENT FINANCIAL AUDIT SERVICES**

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Suwannee River Water Management District  
9225 CR 49  
Live Oak, FL 32060  
386.362.1001  
386.362.1056 (Fax)  
800.226.1066 (Florida only)  
[www.mysuwanneeriver.com](http://www.mysuwanneeriver.com)

## **SECTION 1 - INTRODUCTION**

The Audit Selection Committee for the Suwannee River Water Management District (District) is conducting this Request for Proposals (RFP) from qualified certified public accounting firms for audit services of the District's financial statements. On an annual basis the District is required by Florida Statutes to have an audit performed on its financial statements for each fiscal-year period. Audits are conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the single Audit Act of 1984 as amended in 1996 and 2003; the provisions of Title 2 U.S. Code of Federal Regulations Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and Chapter 10.550, Rules of the Auditor General, and include tests of accounting records and a determination of major programs in accordance with 2 CFR Part 200, Subpart F – Audit Requirements.

The Audit Committee is composed of five Governing Board members who will evaluate and score the proposals. It is the intent of the District to contract with the firm with the highest ranking, using the evaluation criteria specified in the RFP. The contract shall be for a base term of five (5) years, starting with auditing the financial statements and single audits for the current fiscal year ending September 30, 2024, with options to renew the agreement for three (3) subsequent one-year terms subject to the mutual agreement of both parties and available funding.

## **SECTION 2 - PROPOSED SCHEDULE**

|                      |   |
|----------------------|---|
| June 14, 2024        | Release of Request for Proposal.  |
| June 28, 2024        | Written questions due by 4:00 p.m.  |
| July 8, 2024         | Answers posted on the District Website by 5:00 p.m.   |
| July 26, 2024        | Proposals must be submitted on DemandStar no later than 3:00 p.m. and will be opened at that time.  |
| August 13, 2024 *    | Audit Selection Committee Meeting, approximately 1:00 p.m. at District Headquarters in Live Oak * or immediately following the Governing Board meeting. |
| September 10, 2024 * | Governing Board consideration of recommendation of Audit Selection Committee at 9:00 a.m. at District Headquarters in Live Oak. *                       |

\* Denotes a public meeting. All times denote Eastern Daylight Time (EDT).

## **SECTION 3 - INSTRUCTION TO PROPOSERS**

### **Delivery of Proposal:**

It is the obligation of the proposer to ensure that they have reviewed all amendments, addenda, and all questions and answers to this RFP as posted on the District website to ensure that the proposer responds to the most current information before uploading to DemandStar.

Proposals shall be submitted electronically through DemandStar.

<https://www.demandstar.com/app/agencies/florida/suwannee-river-water-management-district/procurement>

*For articles and videos to assist you through the DemandStar registry and uploading of documents visit the DemandStar business support page at - <https://network.demandstar.com/business-support/>*

**Proposal packages are to be uploaded to the platform no later than 3:00 p.m. July 26, 2024. Proposals received after this time, for any reason, will be rejected.**

Submission of a Proposal constitutes acknowledgment of receipt of all addenda. Submittals will be construed as though all addenda had been received. Failure of the Respondent to receive any addenda does not relieve Respondent from any and all obligations under the Response, as submitted. All addenda become part of the Agreement.

This procurement is conducted under the rules, policies, and procedures of the District and the District's Governing Board. This procurement is not conducted pursuant to Ch. 287, Florida Statutes, except where explicitly provided by law. The District's rules, policies, and procedures are available by contacting the procurement officer found below:

Sharon Hingson  
9225 County Road 49  
Live Oak, FL. 32060  
386.647.3117  
[Sharon.Hingson@srwmd.org](mailto:Sharon.Hingson@srwmd.org)

Questions:

To provide equal opportunity and ensure the same information is provided to all proposers, any questions should be submitted by email to the District's procurement officer, Sharon Hingson, at [Sharon.hingson@srwmd.org](mailto:Sharon.hingson@srwmd.org). The questions with answers will be posted on the District website [www.mysuwanneeriver.com](http://www.mysuwanneeriver.com), on July 8, 2024, on or before 5:00 PM. Questions cannot be answered via telephone or other verbal communication.

**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-BUSINESS HOUR PERIOD FOLLOWING THE AGENCY POSTING THE NOTICE OF INTENDED AWARD, ANY EMPLOYEE OR OFFICER OF THE DISTRICT, INCLUDING THE MEMBERS OF THE GOVERNING BOARD AND AUDIT SELECTION COMMITTEE, CONCERNING ANY ASPECT OF THIS SOLICITATION, EXCEPT IN WRITING AS INDICATED ABOVE. VIOLATION OF THIS PROVISION MAY BE GROUNDS FOR REJECTING A RESPONSE.**

**Proposal Document Requirements:** The proposal document should include the following information in the following order:

**Part 1: Title Page: Use Form provided in Section 6**

The title page should show the RFP #, title of proposal, name of the firm submitting the proposal, name and title of official authorized to negotiate and contractually bind for the firm, street address, city, state, and zip code, telephone #, Federal Tax Identification #, Florida Board of Accountancy License #, and the date.

**Part 2: Transmittal Letter**

This letter should be placed on the respondent's letterhead and not exceed two (2) pages in length. It should document that the respondent is duly licensed under chapter 473, Florida Statute, as a certified public accounting firm and qualified to conduct audit in accordance with government auditing standards as adopted by the Florida Board of Accountancy (FBOA). Include an affirmative statement that the respondent meets the appropriate criteria for independence as defined by generally accepted auditing standards as set for by the U.S. General Accounting Office's Government Auditing Standards and briefly state the respondent's understanding of the work to be done, the commitment to perform the work within the specified time period, a statement of why the respondent believes itself to be the best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for 90 days after the required submission date of the proposal. The letter is to include the names of the individuals who will be authorized to make representations for the firm, their titles, mail (street) addresses, email addresses, and telephone numbers. This letter must be signed by an official authorized to negotiate for and bind the firm stated on the Title Page and be the same individual who signs the Cost Proposal Form.

**Part 3: Organizational Profile and Qualifications:** This part of the proposal shall include the following information about the firm:

- a. A profile of the firm's history, and whether it is local, regional, or national, and office locations. Address overall experience providing audit services and in preparing and auditing governmental financial statements, including experience with state and local government entities, including special districts, in Florida. Include number of staff in the firm and how many focus on governmental audits.
- b. Financial statements for the past two years, annual reports, or other similar evidence of Respondent's financial stability.
- c. Provide a copy of the firm's FBOA license.
- d. Provide a copy of the firm's Certification from the Florida Secretary of State verifying respondent's corporate, limited liability company, or partnership status and good standing. If respondent is an out-of-state corporation, limited liability company, or partnership, provide a certification from the governing office of the respondent's home state verifying the respondent's corporate status and good standing and provide evidence of authority from the Florida Secretary of State to conduct business in the State of Florida.

- e. A description of the firm's experience with specific state and federal grant programs, particularly with the types of grants related to the District which are listed in Exhibit 3 - Schedule of Expenditures of Federal Awards and State Financial Assistance.
- f. A copy of the Respondent's most recent peer review, with a statement whether that quality control review included a review of specific government engagements.
- g. Results of any federal or state desk reviews or field reviews of its audits during the past three (3) years.
- h. Respondent shall provide information on the circumstances and status of any disciplinary action taken or pending against the Respondent during the past three (3) years with state regulatory bodies or professional organizations.
- i. A summary of any litigation filed against the Respondent in the past three (3) years that is related to services that the Respondent provides in its regular course of business. The summary shall state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amounts involved.
- j. A statement to address if the respondent has ever been adjudicated bankrupt, initiated bankruptcy, or been the subject of bankruptcy proceedings on behalf of the current entity submitting this proposal or a prior entity that the respondent substantially operated or controlled. If yes, describe the nature and result of the proceedings and the entity involved.
- k. A statement to address if any conflict of interest exists; specifically, disclosing the name of any officer, director, board member, or agent who is also an employee of the State of Florida, any of its agencies, or of the District. Further, disclose the name of any state employee, Board member, or District employee who owns directly or indirectly an interest of five percent (5%) or more in the firm, its subsidiaries, or branches.
- l. A statement that the respondent understands and will comply with Section 20.055(5), Florida Statutes, as it pertains to cooperating with the Inspectors General.

**Part 4: Personnel Qualifications and Experience:** This section is to contain qualifications and experience of the personnel expected to conduct the services identified in this RFP. Include the following:

- a. Identification of the partner in charge of the audit, principal supervisory and management staff, including any engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement. The position titles in this section must match with the job titles listed in the "Schedule of Cost". The Respondent shall provide the following information on each employee:
  - 1. Formal education
  - 2. Length of employment with the firm
  - 3. Supplemental education relative to governmental accounting and auditing
  - 4. Governmental auditing experience
  - 5. Professional recognitions such as Certified Public Accountant, awards, etc.
  - 6. Information on relevant continuing professional education for the past two years
  - 7. Membership in professional organizations (e.g., AICPA, FICPA, FGFOA, GFOA, AGA) and if served on national and state accounting boards, committees, or associations (past and present).

- b. Provide a resume for each employee to be assigned to perform the District's audit.
- c. How the Respondent will ensure the quality of staff over the term of the agreement will be maintained.
- d. Indication of the availability of the Respondent and the individuals proposed to provide the service within time requirements. Identify the extent and nature of any anticipated outside support.

**Part 5: References and Prior Governmental Audit Experience:** This section is to contain a list of at least three (3) Florida governmental clients the Respondent provided independent audit engagements of a similar nature to the requested Statement of Work in the last five (5) years. Respondent shall use the Forms provided in Section 6.

Indicate for each client:

- a. Public entity name and address
- b. Scope of Work
- c. Start and Completion dates (month and year)
- d. Total Hours
- e. Engagement partners, total hours
- f. Name, address, and telephone number of the principal client that the District may contact

**Part 6: Technical and Management Approach:** This part of the proposal is to explain the requested Statement of Work as understood by the respondent including:

- a. A statement of the proposed work objective and scope.
- b. Audit methodology and rationale for the proposed approach.
- c. Proposed engagement management plan, including staffing assignments, sampling techniques, and analytical procedures, internal controls, and compliance testing with laws and regulations.
- d. Other value-added services as part of the audit process or offered by the respondent.
- e. A list of resources and equipment to be provided by the District, if any.
- f. A list of resources and business equipment supplied and used by the Respondent.

**Part 7: Cost Proposal:** This part of the proposal shall include the Total Cost of the Proposal and the Schedule of Costs. It shall contain all pricing information relative to performing the audit engagement as described in this RFP. The total proposal cost is to contain all direct and indirect costs including all out-of-pocket and travel expenses. Respondent shall use the Form and Template provided in Section 6.

**A. Cost Proposal: Use the Form provided in Section 6** to provide the following information:

- 1. Respondent's name and contact information.
- 2. The total proposal cost for the five-year engagement from October 1, 2024, through September 30, 2029, to include audit services for Fiscal Years 2023-24, 2024-25, 2025-26, 2026-27, and 2027-28. Also, provide a breakdown of the escalated or de-escalated cost for each engagement year.

3. The proposed cost escalation or de-escalation, if any, for the potential three one-year renewals.
4. Read the statement of understanding and signed by the Respondent's authorized representative.

**B. Schedule of Costs: Use the Template provided in Section 6** to provide the first five (5) fiscal year engagements itemized budget and fee schedule.

For each Job Title, as identified in Part 4: Personnel Qualifications and Experience, who would be assigned to the engagement provide the following:

1. Estimated number of hours anticipated for the engagement.
2. All-inclusive hourly rate (direct, indirect, travel, and out-of-pocket costs).
3. Extended cost per job title.
4. Total Cost for the fiscal year (Same as engagement year breakdown on Cost Proposal)

The District may require the Auditor's assistance to comply with audit requirements which may include implementing and complying with new reporting requirements mandated by the Governmental Accounting Standards Board (GASB), and assistance throughout the year to discuss various accounting related issues prior to the year-end audit. The District is anticipating that this type of assistance will be minimal and will be included in the overall cost of audit services. The selected auditor shall provide reasonable assistance to the District's auditing entities at no additional fee.

However, if the District requires material additional assistance to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an amendment to the contract between the District and the successful Respondent. Any such additional work agreed to between the District and the successful Respondent shall be performed at the same rates set forth in the schedule of fees and expenses included in the Schedule of Costs, unless otherwise authorized in writing by the District through an amendment to the contract.

Tax Exemption Notice: The District is exempt from state sales tax.

#### **SECTION 4 – KEY POINTS**

Any material submitted in response to this RFP (except trade secrets as defined in s. 812.081, FS) will become a public document pursuant to Section 119.07, F.S. This includes material which the responding proposer might consider to be confidential. Any claim of confidentiality is waived upon submission, effective after opening pursuant to Section 119.07. It is the responsibility of the proposer to specifically identify any trade secret information contained in the proposal by clearly marking each page and section which contains trade secrets as defined by Florida Statute 812.081. The successful respondent's refusal to comply with this provision shall constitute sufficient cause for termination of the contract resulting from this RFP.

Evaluation of Proposals:

Evaluation of the submitted proposal materials will be conducted by the Audit Selection Committee of the Suwannee River Water Management District using these five (5) criteria (focus areas) and assigned weights to determine the desired firm. The evaluation score or rating scale is as follows:

- More than adequate ..... 8 – 10
- Adequate ..... 5 – 7
- Less than adequate ..... 1 – 4
- Not addressed / no response.....0

|   | <b>Criteria</b>  | <b>Weight</b> | <b>Score</b> | <b>Total<br/>(Weight x<br/>Score)</b> |
|---|--|---------------|--------------|---------------------------------------|
| 1 | Organization Qualifications and Experience   | 20            | Max=10       | Max=200                               |
| 2 | Personnel Qualifications and Experience  | 20            | Max=10       | Max=200                               |
| 3 | References and Prior Governmental Audit Experience   | 20            | Max=10       | Max=200                               |
| 4 | Technical and Management Approach  | 20            | Max=10       | Max=200                               |
| 5 | Cost Proposal - The responsive and responsible Respondent whose proposal is the lowest will receive a Cost Effectiveness score of 10. All other responses will be scored proportionately using the following formula: Multiply the lowest cost by 10, divide that amount by the other proposed amounts to determine the Cost Effectiveness score for each Respondent | 20            | Max=10       | Max=200                               |
|   | <b>TOTAL</b>   | 100           |              | Max=1000                              |

A proposal's score for ranking purposes is the average of the Audit Selection Committee members' total weighted score for that proposal. For example, if a proposal receives five weighted scores of 720, 780, 850, 910, 950, the proposal's weighted score would be 842.

The procurement officer will open the proposals in accordance with the schedule shown above and review the contents of each submittal to ensure all the mandatory elements have been properly completed and submitted.

Each member of the Audit Selection Committee will have access to proposals downloaded from DemandStar and will independently evaluate each proposal using the scores as prescribed above. During the evaluation process, the District reserves the right, where it may serve the District's interests, to request additional information from Respondents for clarification purposes only.

Each criterion is weighted so that the score given for a criterion will be multiplied by the assigned weight. The total weighted scored from each member for a proposal will be averaged and will become the score for that proposal. The Audit Selection Committee members will meet in person, as shown in Section 2 – Proposed Schedule, to finalize the ranking and selection, based on the evaluation criteria. All responsive proposals will be ranked in order from highest to

lowest score and serve as the recommended ranking of the Audit Selection Committee, unless otherwise documented during the Audit Committee meeting. If fewer than three firms respond to the RFP, the Audit Selection Committee will recommend such firms as it deems to be the most highly qualified.

The Audit Selection Committee will recommend the selected firm to the Governing Board as shown in Section 2 – Proposed Schedule. Upon approval by the Governing Board to award audit services, the District shall enter into a contract with the respondent who submits a proposal judged to be the most advantageous taking into consideration the evaluation criteria set forth in this RFP and the ranking of the Audit Selection Committee.

The final selection of an Auditing Firm by the GOVERNING BOARD of the SUWANNEE RIVER WATER MANAGEMENT DISTRICT will be based on the proposal which best meets the needs of the District. Price is not the sole or predominant factor used to select a firm. The District reserves the right to reject any or all proposals.

Should the District be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price the agency determines to be fair, competitive, and reasonable, negotiations with that firm will be terminated and the District will then undertake negotiations with the second most qualified firm. Failing to accord with the second most qualified firm, the District will then terminate negotiations and undertake negotiations with the third most qualified firm. Should the District be unable to negotiate a satisfactory contract with any of the ranked firms, the District may select additional firms in the order of their competence and qualifications and continue negotiations until an agreement is reached, or the District may, at its option, terminate all negotiations and re-bid.

Challenge of Solicitation Process: If a potential respondent protests any provisions of this RFP, a notice of intent to protest shall be filed with the District in writing within 72 hours after the posting of the request for proposal on the District's website. **“Failure to file a protest within the time prescribed in Section 120.57(3) Florida Statutes shall constitute a waiver of proceedings under Chapter 120 of Florida Statutes.”**

Challenge of District's Intent to Award Contract: If a respondent intends to protest the District's intent to award contract, the notice of intent to protest must be filed in writing within 72 hours after posting of a notice of intent to award contract and the respondent shall file a formal written protest within ten (10) days after filing of notice of intent to protest. Any respondent who files a formal written protest pursuant to Chapter 28-110, Florida Administrative Code, and Section 120.57(3), Florida Statutes, shall post with the District at the time of filing the formal written protest, a bond pursuant to Section 287.042(2)(c), Florida Statutes (2012).

Failure to file a notice of intent to protest or failure to file a formal written protest within the time prescribed in Chapter 28-110, Florida Administrative Code and Section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, Florida Statutes. More specifically, **“Failure to file a protest within the time prescribed in Section 120.57(3) Florida Statutes shall constitute a waiver of proceedings under Chapter 120 of Florida Statutes.”**

Americans With Disabilities Act: The District does not discriminate upon the basis of any individual's disability status. This nondiscrimination policy involves every aspect of the District's functions including one's access to, participation, employment, or treatment in its programs or activities. Anyone requiring reasonable accommodation as provided for in the Americans with

Disabilities Act should contact Sharon Hingson, Records, Contracts and Procurement Manager at 386.362.1001 or 800.226.1066 (Florida only). The District's fax number is 386.362.1056.

Minority Business Enterprises: The District recognizes fair and open competition as a basic tenet of public procurement. Respondents doing business with the District are prohibited from discriminating on the basis of race, color, creed, national origin, handicap, age, or sex. The District encourages participation by minority business enterprises. Whenever two or more service providers are ranked equally, a minority business enterprise shall be given preference in the award process.

Veteran's Preference: In the absence of minority business enterprise, whenever two or more service providers are ranked equally by the Selection Committee, a veteran-owned business enterprise shall be given preference in the award process.

ADA Compliance: For all electronic deliverables due under the contract resulting from this contract, the vendor must ensure that those deliverables and all supporting documents are accessible according to 282.603 Florida Statutes and Section 508 of the Rehabilitation Act of 1973 relating to the creation and use of electronic documents. This requirement applies to editable formats, such as Microsoft Word, as well as portable document formats (PDF).

Drug Free Workplace Act: The selected PROPOSER shall certify that it has established a drug free workplace.

Public Entity Crime: Section 287.133(2)(a), Florida Statutes, states "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 on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in s.287.017 for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

Scrutinized Company: Section 287.135, Florida Statutes, states "A company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with an agency or local governmental entity for goods or services of:

- (a) Any amount if, at the time of 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 s. 215.4725, or is engaged in a boycott of Israel; or
- (b) 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:
  - 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 s. 215.473; or
  - 2. Is engaged in business operations in Cuba or Syria.

Insurance Requirements: If awarded, PROPOSER shall represent and guarantee that all employees, agents, servants or representatives of the respondent, and all employees, agents,

servants, or representatives of subcontractors are covered by workers' compensation insurance. Prior to entering into contract with the District, respondent agrees to furnish the District certificates of insurance on all insurance, naming District as additional insured for items 2 and 3 below, providing evidence that respondent has in full force and effect the following minimum insurance with insurers authorized to do business in the State of Florida:

1. Workers' compensation insurance as required above;
2. Motor vehicular liability insurance with limits of not less than \$1,000,000 combined single limit which insurance shall be applicable to any and all vehicles utilized by respondent to provide the services requested by District;
3. General liability insurance for all services rendered by respondent for the requested services with a minimum of \$1,000,000 personal and advertising injury and \$1,000,000 general aggregate.

The certificate of insurance shall also provide that District be notified in writing by the carrier at least 30 days prior to any cancellation of said insurance.

Rejection of Responses: The District reserves the right to reject any and all bids or other proposals submitted in response to District invitation. The District also reserves the right to waive any minor deviations in an otherwise valid proposal.

**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-BUSINESS HOUR PERIOD FOLLOWING THE AGENCY POSTING THE NOTICE OF INTENDED AWARD, ANY EMPLOYEE OR OFFICER OF THE DISTRICT, INCLUDING THE MEMBERS OF THE GOVERNING BOARD AND AUDIT SELECTION COMMITTEE, CONCERNING ANY ASPECT OF THIS SOLICITATION, EXCEPT IN WRITING AS INDICATED ABOVE. VIOLATION OF THIS PROVISION MAY BE GROUNDS FOR REJECTING A RESPONSE.**

Renewal of Contract: The initial contract shall be for a period of five years with the potential for three subsequent one-year renewals based upon the same terms and conditions or terms more favorable to the District, and mutual agreement of the District and the Contractor.

## **SECTION 5 - STATEMENT OF WORK**

### **PART I - NATURE OF SERVICES REQUIRED**

#### **A. BACKGROUND**

On an annual basis the District is required by Florida Statutes to have an audit performed on its financial statements for each fiscal-year period. Audits are conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended; 2 CFR Chapter I and Chapter II, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and Chapter 10.550, Rules of the Auditor General, and include tests of accounting records and a determination of major programs in accordance with. 2 CFR Part 200, Subpart F – Audit Requirements.

#### **B. SCOPE**

1. The successful Respondent, hereinafter Auditor, will express an opinion on the fair presentation of the District's basic financial statements in conformity with generally accepted accounting principles.
2. The Auditor will be responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted government auditing standards.
3. The Auditor will conduct a single audit of Federal awards as prescribed in the single Audit Act of 1984, as amended.
4. The Auditor will conduct a single audit of State awards as prescribed in the Florida Single Audit Act.
5. The Auditor will conduct the audit in accordance with the provisions of Chapter 10.550, Rules of the Auditor General.

#### **C. AUDITING STANDARDS**

To meet the requirements of this RFP, the audit will be performed in accordance with:

1. Generally accepted auditing standards as set forth by the Association of International Certified Professional Accountants (AICPA).
2. Standards for financial audits set forth in the U.S. Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS), also known as the 2024 Yellow Book.
3. Provisions of 2 CFR Part 200, Subpart F and any other applicable circular issues by the U.S. Office of Management and Budget (OMB).
4. Single Audit Act of 1984, as amended and updated.
5. Florida Single Audit Act, Section 215.97, Florida Statutes.
6. Rules adopted by the Auditor General for form and content of local governmental entity audits (Chapter 10.550-Rules of the Auditor General).

#### **D. WORK PRODUCTS REQUIRED**

The Auditor shall provide the following:

1. Financial Statements, Notes to the Financial Statements, Required Supplementary Information, and Other Supplemental Information prepared in accordance with generally accepted accounting principles.
2. Independent Auditor's Report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.
3. Audit Reports in accordance with the Single Audit Act of 1984, as amended and the Florida Single Audit Act including:
  - a. Schedule of Expenditures of Federal Awards and State Financial Assistance
  - b. Note to Schedule of Expenditures of Federal Awards and State Financial Assistance
  - c. Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*
  - d. Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance Required by the *OMB Uniform Guidance*
  - e. Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major State Project and on Internal Control Over Compliance in Accordance with Chapter 10.550, *Rules of the Auditor General*, Office of the Auditor General
  - f. Schedules of Findings and Questioned Costs
4. A management letter as required by Section 218.39(4), Florida Statutes and defined in rule 10.550, Rules of the State of Florida Office of the Auditor General. The draft of the management letter is to be obtained from the State of Florida Office of the Auditor General website annually and is to be discussed with key staff members before its issuance in final form.
5. Independent Accountant's Report(s) on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirement in accordance with Chapter 10.550, Rules of the Auditor General.
6. Submit the District's Annual Financial Report to the Federal Single Audit Clearinghouse in a timely manner.
7. Submit the District's Annual Financial data to the Florida Department of Financial Services through the online portal Florida Open Financial Statement System in a timely manner.
8. The Auditor will issue any additional reports deemed necessary as required by the auditing standards cited in Section C - Auditing Standards
9. The Auditor will deliver twelve (12) original printed and bound copies and one electronic version of Section D.
10. All reports will be delivered based on a schedule as agreed to by the District and the Auditor.
11. Irregularities and illegal acts. The Auditor will be required to make an immediate written report of all irregularities and illegal acts they become aware of to the following parties at the District:

- Governing Board Chair
- Audit Committee Chair
- Executive Director
- General Counsel
- Inspector General

12. Reporting to the District Governing Board. The Auditor will communicate verbally or in writing to the Audit Committee of the District Governing Board, which serves as the Audit Committee, the following:

- The Auditor's responsibility under generally accepted auditing standards
- Significant accounting policies
- Management judgments and accounting estimates/issues
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Other services rendered

**E. SPECIAL CONSIDERATIONS**

Assist the District in the timely implementation of financial accounting and reporting standards issued by the Governmental Accounting Standards Board (GASB).

**F. WORKING PAPERS RETENTION AND ACCESS TO WORKING PAPERS**

All working papers and reports must be retained, at the Auditor's expense, for a minimum of five years beyond the audit year, unless the Auditor is notified in writing by the District of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Suwannee River Water Management District
- U.S. Department of Defense, Army Corps of Engineers
- U.S. Environmental Protection Agency
- U.S. Government Accountability Office
- State of Florida, Office of the Auditor General
- Other government entities from which the District receives funding
- Auditors of entities for which the District is a sub recipient of grant funds

In addition, the Auditor will respond to the reasonable inquiries of successor Auditors and allow successor Auditors to review working papers relating to matters of continuing accounting significance.

## **PART II - DESCRIPTION OF THE DISTRICT**

### **A. NAME AND TELEPHONE NUMBER OF CONTACT PERSON(S)/ORGANIZATIONAL CHART/LOCATION OF OFFICES**

The Auditor's principal contact with the District will be Pam Shaw, Chief Financial Officer, at 386.647.3111. A District organizational chart (EXHIBIT 1) and a list of key personnel (EXHIBIT 2) are attached.

### **B. BACKGROUND INFORMATION**

The District is one of five regional districts, created in 1972 by the Florida Legislature, charged by Chapter 373 of the Florida Statutes to preserve and protect the state's water resources. The District is the smallest of Florida's water management districts. The District serves an area encompassing all or part of 15 counties in north central Florida and covering approximately 7,600 square miles with a population of about 320,000. The District's fiscal year begins on October 1 and ends on September 30.

The District implements its programs in accordance with Chapter 373, F.S., in order to manage water while protecting and maintaining the natural systems which provide the District with its existing and future water supply. The District's services include but are not limited to: flood control; regulatory programs such as surface water and water use permitting; natural systems management; preservation and restoration of threatened lakes, rivers, streams and estuaries; land management and acquisition; and public education and awareness. Water supply, water resources development and water quality are major concerns, and many projects with local, state, and federal funding partners focus on ensuring adequate, sustainable quality water for the future.

The District's payroll, including salaries and benefits, is projected for Fiscal Year 2024 at \$8.426 million and, as of the date of this proposal, there are 70 authorized positions at the District (69 FTEs and 1 temporary position).

Detailed information on the District and its finances can be found on the District's website at [www.mysuwanneeriver.com](http://www.mysuwanneeriver.com). On the website, select Doing Business and then Business & Finance.

### **C. FUND STRUCTURE**

The District uses the following fund types in its financial reporting:

| Fund Type:            | Number of Individual Funds |
|-----------------------|----------------------------|
| General fund          | 1                          |
| Special revenue funds | 4                          |

### **D. BUDGETARY BASIS OF ACCOUNTING**

The District prepares its budgets on a modified accrual basis.

### **E. FEDERAL AND STATE FINANCIAL ASSISTANCE**

Schedules of Expenditures of Federal Awards and State Financial Assistance for the fiscal year ended September 30, 2023, can be found on EXHIBIT 3 and starting on page 65 of the District's most recent Audited Financial Report on the District's website at [www.mysuwanneeriver.com](http://www.mysuwanneeriver.com)

## **F. DEFINED BENEFIT PENSION PLAN**

Employees of the District participate in the State of Florida Retirement System (FRS). FRS is a cost sharing, multiple employer defined benefit plan, qualified under Section 401(a) of the Internal Revenue Code.

The District also offers a 457(b) deferred compensation plan.

## **G. REPORTING ENTITY**

The District is defined for financial reporting purposes, in conformity with governmental accounting standards, as a component unit of the State of Florida. There are no component units to include in the District's financial statements. The District's financial statements as of each fiscal year end are incorporated into the State of Florida's financial statements for the following year, as a discretely presented component unit.

## **H. INTERNAL AUDIT FUNCTION**

The District has an Inspector General with responsibility for the internal control function. To promote independence, the Inspector General reports functionally to the Governing Board and administratively to the District's Executive Director.

## **I. AVAILABILITY OF PRIOR AUDIT REPORTS**

Prior years' audit reports and management letters can be found on the District's website at [www.mysuwanneeriver.com](http://www.mysuwanneeriver.com). On the website, select Doing Business and then Business & Finance.

## **PART III-TIME REQUIREMENTS**

### **A. SCHEDULE FOR AUDIT**

The following deliverables are to be completed each year. The audit schedule is developed annually in conjunction with the auditor. Historically, the schedule for the audit has been December through April. A similar time schedule will be developed for audits of future fiscal years if the District exercises its option for additional audits. During each year of the contract, the previous year's financials will be audited.

Each of the following shall be completed by the Auditor no later than the dates indicated.

1. **Interim Work.** The Auditor will complete all interim work during the period of October 1 to December 31.
2. **Detailed Audit Plan.** The Auditor will provide the District a list of all schedules to be prepared by the District by December 1.
3. **Date Audit May Commence.** The District will have all records ready for year-end audit work and all management personnel available to meet with the Auditor's personnel by January, the end of week two.
4. **Field Work.** The Auditor will complete all fieldwork by February, the end of week two.
5. **Draft Reports.** The Auditor will provide a draft of the financial audit report including all recommendations, revisions, and suggestions for improvement to the Finance Office by March 1.

### **B. ENTRANCE CONFERENCES, PROGRESS REPORTING, AND EXIT CONFERENCES**

At a minimum, the following conferences will be held during the dates indicated on the schedule:

1. Entrance conference with the Executive Director, Assistant and Deputy Executive Directors, and Chief Financial Officer. This meeting will discuss prior audit problems and identify the key internal controls or other matters to be tested and the interim work to be performed. This meeting will also be used to establish an overall liaison for the audit and to plan for workspace and other needs of the Auditor.
2. Progress conference, as needed, with the Executive Director, Assistant and Deputy Executive Directors, and Chief Financial Officer. This meeting will discuss the year-end work to be performed.
3. Exit conference with the Executive Director, Assistant and Deputy Executive Directors, and Chief Financial Officer. This meeting will summarize the fieldwork results, review significant findings, and discuss management comments.

### **C. AUDIT REPORT DUE DATES**

The Auditor will provide a digital copy of a draft of the Annual Financial Report to the District by March 1 to be reviewed by the Finance Office.

The Auditor will provide an ADA compliant digital copy of the Final Audited Annual Financial Report to the District by March 31.

The Auditor will deliver hard copies and present the audited Annual Financial Report to the Governing Board's Audit Committee for acceptance on the second Tuesday in April. The Auditor will make the required disclosures to the Audit Committee, review the audit process, present audit results, and be available to answer any questions the Committee members may have.

## **PART IV - ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

### **A. OFFICE OF FINANCE ASSISTANCE**

The Finance Office staff and responsible management personnel will be available during the audit to assist the Auditor by providing information, documentation, and explanations.

### **B. INFORMATION/COMPUTER SYSTEMS**

Information Technology staff will be available to provide computer systems documentation and explanations. The Auditor will be provided with internet access and access to District applications as needed.

### **C. PREPARATION OF AUDITING REPORT**

Management is responsible for providing information for inclusion in the basic financial statements and all accompanying information. Management is also responsible for providing information in identifying government awards and assisting with preparing the schedule of federal awards and state financial assistance and compliance requirements. The Auditor shall produce the financial statements, federal and state expenditure schedules, and related notes contained in the audit report. The District will acknowledge in the management representation letter the assistance with the preparation of financials, expenditure schedules, and related notes.

### **D. WORK AREA, TELEPHONES, PHOTOCOPYING, AND FAX MACHINES**

The District will provide the Auditor's staff with reasonable workspace, desks, chairs, access to telephone lines, photocopying facilities, and fax machines.

# EXHIBIT 1 - DISTRICT ORGANIZATIONAL CHART

## Suwannee River Water Management Organizational Chart

Effective May 13, 2024

George Reeves,  
General Counsel

Governing Board  
Virginia Johns, Chair, Richard Schwab, Vice-Chair, Charles Keith, Secretary/Treasurer,  
Harry Smith - At Large, Larry Sessions - Upper Suwannee Basin, William Lloyd - Santa Fe & Waccasassa Basin,  
Larry Thompson - Lower Suwannee Basin, *Vacant* - Aucilla Basin, *Vacant* - At Large

Powell and Jones  
CPA, PA, Auditors

Law, Redd, Crona &  
Munroe, P.A.,  
Inspector General

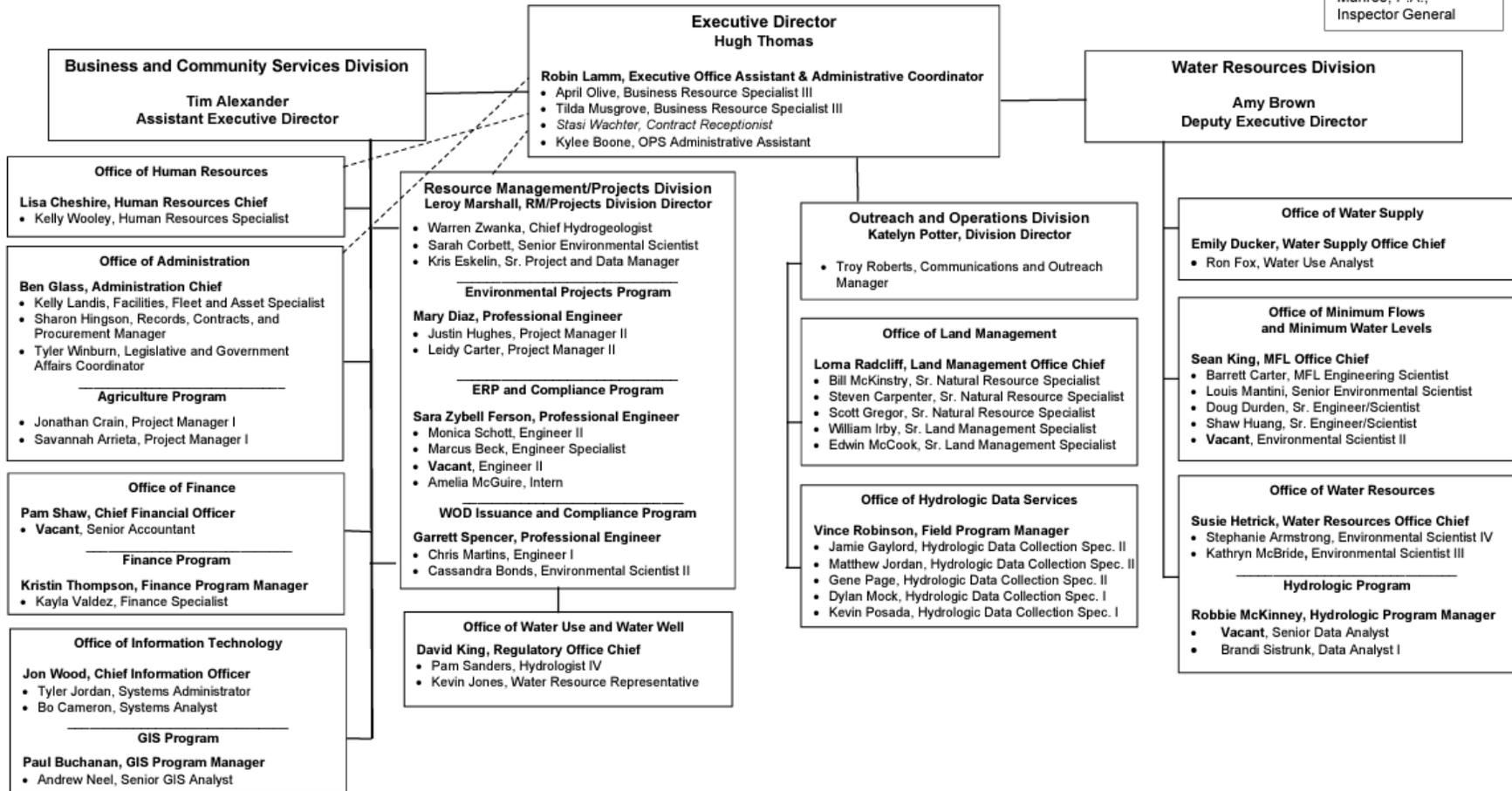


EXHIBIT 2  
KEY PERSONNEL FOR DISTRICT

**Governing Board**

| Individual      | Title               |
|-----------------|---------------------|
| Virginia Johns  | Chair               |
| Richard Schwab  | Vice Chair          |
| Charles Keith   | Secretary/Treasurer |
| Harry Smith     | Member              |
| Larry Sessions  | Member              |
| Larry Thompson  | Member              |
| William Lloyd   | Member              |
| Vacant Position | Member              |
| Vacant Position | Member              |

**Audit Committee of the Governing Board**

| Individual     | Title  |
|----------------|--------|
| Virginia Johns | Chair  |
| Charles Keith  | Member |
| Richard Schwab | Member |
| William Lloyd  | Member |
| Larry Sessions | Member |

**Executive Office**

| Individual     | Title   |
|----------------|---|
| Hugh Thomas    | Executive Director  |
| Tim Alexander  | Assistant Executive Director<br>Business and Community Services |
| Amy Brown      | Deputy Executive Director<br>Water Resources Division           |
| Leroy Marshall | Division Director<br>Resource Management/Projects Division      |
| Katelyn Potter | Division Director<br>Outreach and Operations Division           |

**General Counsel**

| Individual       | Title           |
|------------------|-----------------|
| George T. Reeves | General Counsel |

**Finance and Information Systems Office**

| Individual       | Title                          |
|------------------|--------------------------------|
| Pam Shaw         | Chief Financial Officer        |
| Kristin Thompson | Finance Office Program Manager |
| Jon Wood         | Chief Information Officer      |
| Tyler Jordan     | Systems Administrator          |

EXHIBIT 3

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FOR FISCAL YEAR ENDED SEPTEMBER 30, 2023.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
 For the Fiscal Year Ended September 30, 2023

| Program Titles & Grant Numbers   | ALN/C/FS | Award Number      | Award/contract Amount | Expenditures Recognized in Prior Years | Expenditures Recognized in current Year | Transfers to Subrecipients in current Year |
|--|----------|-------------------|-----------------------|--|---|--|
| <b>Federal Awards</b>  |          |                   |                       |  |   |  |
| <b>Major Federal Programs</b>  |          |                   |                       |  |   |  |
| <i>U.S. Department of the Treasury passed through the Florida Department of Environmental Protection</i>                                       |          |                   |                       |  |   |  |
| Coronavirus State and Local Fiscal Recovery Funds-Live Oak Septic to Sewer Reuse   | 21.027   | WG051             | \$ 3,240,000          | \$ -                                   | \$ 332,765                              | \$ 332,765                                 |
| Coronavirus State and Local Fiscal Recovery Funds-Wastewater System Extension Phase VII - Lancaster Correctional Facility and Aquifer Recharge | 21.027   | WG056             | 2,900,000             | -                                      | 3,000                                   | 3,000                                      |
| <b>Total U.S. Department of Treasury</b>   |          |                   | <b>6,140,000</b>      | <b>-</b>                               | <b>335,765</b>                          | <b>335,765</b>                             |
| <b>Non-Major Federal Programs</b>  |          |                   |                       |  |   |  |
| <i>U.S. Department of Agriculture</i>  |          |                   |                       |  |   |  |
| <i>Natural Resource Conservation Service through Alachua Conservation Trust-Longleaf Pine Reforestation Habitat Restoration</i>                |          |                   |                       |  |   |  |
| Total U.S. Department of Agriculture   | 10.902   | 2022-71620-04     | 46,000                | -                                      | 46,000                                  | -  |
| <i>U.S. Department of Interior</i>   |          |                   |                       |  |   |  |
| <i>Service-Lower Suwannee River Watershed Nutrient Reduction</i>   |          |                   |                       |  |   |  |
| SRWMD Pine Snake Habitat Restoration   | 15.658   | N122CPT0011155    | 323,750               | 165,038                                | 115,429                                 | -  |
| U.S. Geological Survey-National Ground-Water Monitoring Network  | 15.651   | F19AC00706        | 23,100                | 10,309                                 | 12,791                                  | -  |
| Total U.S. Department of Interior  | 15.980   | G22AC00132-00     | 13,230                | -                                      | 7,439                                   | -  |
|  |          |                   | <b>360,080</b>        | <b>175,347</b>                         | <b>135,659</b>                          | <b>-</b>                                   |
| <i>U.S. Department of Homeland Security-Federal Emergency Management Agency</i>  |          |                   |                       |  |   |  |
| Cooperating Technical Partners   | 97.045   | EMA-2016-CA-0009  | 1,088,000             | 829,769                                | 57,320                                  | -  |
| Cooperating Technical Partners   | 97.045   | EMA-2017-CA-00002 | 1,018,000             | 549,104                                | 159,531                                 | -  |
| Cooperating Technical Partners   | 97.045   | EMA-2018-CA-00006 | 1,718,594             | 1,066,893                              | 82,256                                  | -  |
| Cooperating Technical Partners   | 97.045   | EMA-2019-CA-00002 | 1,873,150             | 347,633                                | 200,417                                 | -  |
| Cooperating Technical Partners   | 97.045   | EMA-2020-CA-00003 | 2,136,750             | 154,181                                | 392,151                                 | -  |
| Cooperating Technical Partners   | 97.045   | EMA-2022-CA-00015 | 1,620,396             | -                                      | 6,300                                   | -  |
| <b>Total U.S. Department of Homeland Security</b>  |          |                   | <b>9,454,890</b>      | <b>2,947,580</b>                       | <b>897,975</b>                          | <b>-</b>                                   |
| <b>Total Non-Major Federal Programs</b>  |          |                   | <b>9,860,970</b>      | <b>3,122,927</b>                       | <b>1,079,634</b>                        | <b>-</b>                                   |
| <b>Total Federal Awards</b>  |          |                   | <b>\$ 16,000,970</b>  | <b>\$ 3,122,927</b>                    | <b>\$ 1,415,399</b>                     | <b>\$ 335,765</b>                          |

(continued)

EXHIBIT 3 - CONT'D

| Program Titles & Grant Numbers                                      | ALN/CFSA | Award Number | Award/Contract Amount | Expenditures Recognized in Prior Years | Expenditures Recognized in Current Year | Transfers to Subrecipients in Current Year |
|---|----------|--------------|-----------------------|--|---|--|
| <b>State Financial Assistance</b>                                   |          |              |                       |  |   |  |
| <b>Major State Programs</b>   |          |              |                       |  |   |  |
| <i>Department of Environmental Protection</i>                       |          |              |                       |  |   |  |
| <i>Water Management District Operations</i>                         |          |              |                       |  |   |  |
| General Revenue Fund-Operations                                     | 37.037   | WP013        | \$ 2,287,000          | \$ -                                   | \$ 2,287,000                            | \$ -                                       |
| <b>Total Water Management District Operations</b>                   |          |              | <b>2,287,000</b>      | <b>-</b>                               | <b>2,287,000</b>                        | <b>-</b>                                   |
| <i>Florida Springs Grant Program</i>                                |          |              |                       |  |   |  |
| <i>Agricultural Springs Pilot Program-Low Input</i>                 |          |              |                       |  |   |  |
| Agriculture and Land Conservation                                   | 37.052   | LP61038      | 5,000,000             | 1,335,133                              | 12,353                                  | -  |
| Dairy Wastewater System Improvement                                 | 37.052   | LP6103C      | 1,500,000             | 874,747                                | 600,000                                 | -  |
| <i>Agricultural Springs Pilot Program-Advanced</i>                  |          |              |                       |  |   |  |
| Water Quality Improvement Technologies                              | 37.052   | LP6103D      | 1,000,000             | 190,273                                | 495,115                                 | -  |
| <i>Precision Agricultural Practices-Land Acquisition Trust Fund</i> |          |              |                       |  |   |  |
| Bradford Co. Silviculture Enhancement and Recharge                  | 37.052   | LP6103K      | 5,000,000             | 1,348,633                              | 516,839                                 | -  |
| Dixie Co. Multiple Basin Aquifer Recharge                           | 37.052   | LPS0016      | 2,000,000             | 189,692                                | 200,704                                 | -  |
| Otter Springs Onsite Sewage Treatment Disposal System Improvement   | 37.052   | LPS0024      | 5,792,213             | 880,136                                | 104,011                                 | 104,011                                    |
| Agricultural Springs Protection                                     | 37.052   | LPS0037      | 1,850,000             | 895,237                                | 954,763                                 | 954,763                                    |
| Conversion of Piedmont Dairy to Free Stalls Barn                    | 37.052   | LPS0087      | 6,000,000             | -                                      | 63,849                                  | -  |
| Agricultural Springs Protection Projects                            | 37.052   | LPS0088      | 2,500,000             | -                                      | 894,778                                 | -  |
| Improved Nutrient Application Practices in Dairy Operations         | 37.052   | S0796        | 3,660,000             | 2,521,886                              | 71,412                                  | -  |
| <b>Total Florida Springs Grant Program</b>                          |          |              | <b>2,120,000</b>      | <b>1,728,834</b>                       | <b>334,552</b>                          | <b>-</b>                                   |
|   |          |              | <b>36,422,213</b>     | <b>9,964,571</b>                       | <b>4,248,376</b>                        | <b>1,058,774</b>                           |
| <i>Alternative Water Supply</i>                                     |          |              |                       |  |   |  |
| Pivot Retrofits   | 37.100   | WS002        | 1,200,400             | 326,663                                | 111,045                                 | -  |
| Public Supply Efficiency Improvements                               | 37.100   | WS003        | 1,000,000             | 466,050                                | 209,573                                 | 209,573                                    |
| Lake Butler Wastewater Treatment Facility-Phase I & II              | 37.100   | WS005        | 3,400,000             | 1,358,215                              | 1,293,463                               | 1,293,463                                  |
| Water Protection and Sustainability Program                         | 37.100   | WS045        | 180,000               | 14,868                                 | 163,645                                 | 163,645                                    |
| Hampton Water Main Loop-Phase II                                    | 37.100   | WS056        | 263,800               | 18,000                                 | 238,584                                 | 238,584                                    |
| Dispersed Storage for Recharge and Alternative Water Supply         | 37.100   | WS072        | 2,100,000             | -                                      | 12,595                                  | -  |
| <b>Total Alternative Water Supply</b>                               |          |              | <b>8,144,200</b>      | <b>2,183,796</b>                       | <b>2,028,905</b>                        | <b>1,905,265</b>                           |
| <b>Total Major State Programs</b>                                   |          |              | <b>46,853,413</b>     | <b>12,148,367</b>                      | <b>8,564,281</b>                        | <b>2,964,039</b>                           |

EXHIBIT 3 - CONT'D

| Program Titles & Grant Numbers  | ALN/CFSA | Award Number | Award/Contract Amount | Expenditures Recognized in Prior Years | Expenditures Recognized in Current Year | Transfers to Subrecipients in Current Year |
|---|----------|--------------|-----------------------|--|---|--|
| <b>Non-Major State Programs</b>   |          |              |                       |  |   |  |
| <i>Florida Department of Agricultural Services and Consumer Services</i>  |          |              |                       |  |   |  |
| Agricultural Nonpoint Source Best Management Practices Implementation   | 42.017   | 20651        | \$ 50,000             | \$ -                                   | \$ 12,955                               | \$ -                                       |
| Prescribed Fire Enhancement Program - Florida Forest Services   | 42.065   | 20439        | 210,000               | -                                      | 200,318                                 | -  |
| <b>Total Florida Department of Agricultural Services and Consumer Services</b>  |          |              | <b>260,000</b>        | <b>-</b>                               | <b>221,671</b>                          | <b>-</b>                                   |
| <i>Florida Department of Environmental Protection Appropriations</i>  |          |              |                       |  |   |  |
| Internal Improvement Trust Fund-PILT  | 37.022   | WP013        | 352,909               | -                                      | 352,909                                 | -  |
| Land Acquisition Trust Fund-Land Management   | 37.022   | WP013        | 1,777,210             | -                                      | 1,777,210                               | -  |
| Land Acquisition Trust Fund-Minimum Flows and Minimum Water Levels  | 37.022   | WP015        | 1,635,000             | 308,836                                | 1,236,164                               | -  |
| Land Acquisition Trust Fund-Minimum Flows and Minimum Water Levels  | 37.022   | N/A          | 1,635,000             | 850,838                                | 782,668                                 | -  |
| Land Acquisition Trust Fund-Minimum Flows and Minimum Water Levels  | 37.029   | WP018        | 1,635,000             | -                                      | 93,130                                  | -  |
| General Revenue Fund-Environmental Resource Permitting  | 37.029   | WP013        | 453,000               | -                                      | 453,000                                 | -  |
| <b>Total Appropriations</b>   |          |              | <b>7,488,119</b>      | <b>1,249,674</b>                       | <b>4,668,081</b>                        | <b>-</b>                                   |
| <i>Through Office of Water Policy and Ecosystem Restoration Water Quality Enhancement and Accountability</i>              |          |              |                       |  |   |  |
| SRWMD Water Quality Monitoring Enhancement  | 37.105   | ATO14        | 131,350               | -                                      | 131,350                                 | -  |
| SRWMD Water Quality Monitoring Enhancement  | 37.105   | ATO18        | 226,925               | -                                      | 43,993                                  | -  |
| <b>Total Passed Through Office of Water Policy and Ecosystem Restoration Water Quality Enhancement and Accountability</b> |          |              | <b>358,275</b>        | <b>-</b>                               | <b>175,343</b>                          | <b>-</b>                                   |
| <i>Florida Department of Transportation Mitigation</i>  |          |              |                       |  |   |  |
|   | N/A      | N/A          | -                     | 25,166                                 | 16,456                                  | -  |
| <b>Total Florida Department of Transportation</b>   |          |              | <b>-</b>              | <b>25,166</b>                          | <b>16,456</b>                           | <b>-</b>                                   |
| <b>Total Non-Major State Programs</b>   |          |              | <b>8,106,394</b>      | <b>1,274,840</b>                       | <b>5,078,591</b>                        | <b>-</b>                                   |
| <b>Total State Awards</b>   |          |              | <b>54,959,807</b>     | <b>15,423,207</b>                      | <b>15,642,832</b>                       | <b>2,964,039</b>                           |
| <b>Total Federal and State Financial Assistance</b>   |          |              | <b>\$ 70,960,777</b>  | <b>\$ 16,546,134</b>                   | <b>\$ 15,058,231</b>                    | <b>\$ 3,290,604</b>                        |

## **SECTION 6 - RESPONSE FORMS**

**Part 1: Title Page**

**RFP NO. 23/24-019 BCS**

**PROPOSAL TO PROVIDE**

**INDEPENDENT FINANCIAL AUDIT SERVICES TO  
SUWANNEE RIVER WATER MANAGEMENT DISTRICT**

Name of the Firm  
Name and Title of Authorized Representative  
Street Address  
City, State, and Zip Code  
Telephone #

Federal Tax Identification #  
Florida Board of Accountancy License #

Submission date

## **Part 2: Transmittal Letter**

Place on firm's letterhead

## **Part 3: Organizational Profile and Qualifications**

## **Part 4: Personnel Qualifications and Experience**

**Part 5: References and Prior Governmental Audit Experience**  
**ENGAGEMENTS PERFORMED IN THE LAST FIVE YEARS**

List at least three (3) of the most significant engagements performed in the last five (5) years for public entities that are similar to the engagement described in the Requested Statement of Work. The statement of work, date, engagement partners, total hours, and the name, address, and telephone number of the principal client that the District may contact.

Public Entity \_\_\_\_\_

Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Scope of Work: \_\_\_\_\_

Start/Completion Date: \_\_\_\_\_ Total Hours \_\_\_\_\_

Engagement Partners: \_\_\_\_\_

Public Entity \_\_\_\_\_

Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Scope of Work: \_\_\_\_\_

Start/Completion Date: \_\_\_\_\_ Total Hours \_\_\_\_\_

Engagement Partners: \_\_\_\_\_

Public Entity \_\_\_\_\_

Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Scope of Work: \_\_\_\_\_

Start/Completion Date: \_\_\_\_\_ Total Hours \_\_\_\_\_

Engagement Partners: \_\_\_\_\_

**Part 6: COST PROPOSAL**  
**FINANCIAL AUDIT SERVICES**  
RFP 23/24-019 BCS

1. Name of Auditor or Firm, and contact information:

Name of Auditor or Firm: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_

Website Address: \_\_\_\_\_

Federal Employers Identification (FEID#) \_\_\_\_\_

2. Proposed Fee(s) for Service (\$):

A. Proposed Cost for the Five-Year Period of October 1, 2024 to September 30, 2029

\$ \_\_\_\_\_

Breakdown of Five-Year Base Period by Fiscal Year:

|                   |          |
|-------------------|----------|
| FY25 (FY24 Audit) | \$ _____ |
| FY26 (FY25 Audit) | \$ _____ |
| FY27 (FY26 Audit) | \$ _____ |
| FY28 (FY27 Audit) | \$ _____ |
| FY29 (FY28 Audit) | \$ _____ |

B. Proposed Cost for subsequent one-year renewals:

|                   |          |
|-------------------|----------|
| FY30 (FY29 Audit) | \$ _____ |
| FY31 (FY30 Audit) | \$ _____ |
| FY32 (FY31 Audit) | \$ _____ |

I, the undersigned, having read all parts of this Request for Proposal, and have a comprehensive understanding of all provisions, conditions, rules, requirements, and restrictions contains herein, agree to same and respectfully submit the proposal contained herein. This submission is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive response. It is not a collusion or sham proposal. The prices and amounts above and on the Schedule of Costs have been derived independently and without consultation, communication, or agreement with any other respondent or potential respondent. The prices have not been disclosed to any other respondent or potential respondent, and they will not be disclosed before the solicitation opening.

\_\_\_\_\_  
Name and Title of Authorized Individual Submitting Proposal

\_\_\_\_\_  
Signature of Authorized Individual Submitting Proposal

**Part 6: COST PROPOSAL**  
**SCHEDULE OF COSTS**

Submit a template comparable to the one shown below for each of the initial five-year audit engagements. Each year's schedule of costs should support the breakdown of the proposed costs provided on the previous form. The hourly rates are all-inclusive rates that should include direct, indirect, and any other out-of-pocket costs related to providing services.

| Job Title  | Estimated Hours | Hourly Rate | Total Cost |
|--|-----------------|-------------|------------|
|  |                 |             |            |
|  |                 |             |            |
| Year 1 of base term: Total all-includes price for Fiscal Year 2024 Audit |                 |             | \$         |

| Job Title  | Estimated Hours | Hourly Rate | Total Cost |
|--|-----------------|-------------|------------|
|  |                 |             |            |
|  |                 |             |            |
| Year 2 of base term: Total all-includes price for Fiscal Year 2025 Audit |                 |             | \$         |

| Job Title  | Estimated Hours | Hourly Rate | Total Cost |
|--|-----------------|-------------|------------|
|  |                 |             |            |
|  |                 |             |            |
| Year 3 of base term: Total all-includes price for Fiscal Year 2026 Audit |                 |             | \$         |

| Job Title  | Estimated Hours | Hourly Rate | Total Cost |
|--|-----------------|-------------|------------|
|  |                 |             |            |
|  |                 |             |            |
| Year 4 of base term: Total all-includes price for Fiscal Year 2027 Audit |                 |             | \$         |

| Job Title  | Estimated Hours | Hourly Rate | Total Cost |
|--|-----------------|-------------|------------|
|  |                 |             |            |
|  |                 |             |            |
| Year 5 of base term: Total all-includes price for Fiscal Year 2028 Audit |                 |             | \$         |

Add lines as needed for each proposed staff position.