

**#11012 FIRST AMENDMENT TO AGREEMENT WITH PURVIS, GRAY &
COMPANY, LLP.,
FOR ANNUAL PROFESSIONAL AUDITING SERVICES**

THIS FIRST AMENDMENT ("Amendment") is made by and between Alachua County, Florida, a political subdivision and charter county of the State of Florida, by and through its Board of County Commissioners (the "County") and Purvis, Gray and Company, LLP, a Florida Limited Liability Corporation, which is authorized to do business in the State of Florida (the "Professional"), who are collectively referred to as the "Parties".

WITNESSETH:

WHEREAS, the County and Professional previously entered into a Professional Auditing Services Agreement dated for September 11, 2018, identified as Contract No. 11012 (the "Agreement"); and

WHEREAS, the County has elected its option to renew the term of the Agreement to allow the Professional to furnish the goods or service to Alachua County; and

WHEREAS, the Parties desires to amend the Agreement to extend the term and to do as otherwise provided herein.

NOW, THEREFORE, the County and Professional agree to amend the Agreement as follows:

A. Section #1 of the Agreement is amended and replaced in its entirety to read as follows:

This Agreement shall continue through Professional's completion of audit services for the fiscal year ending September 30, 2025 and the Parties' full performance of all their obligations under this Agreement, unless earlier terminated as provided herein. This Agreement may be renewed at the option of the County for one (1) additional three (3) year term at the terms and conditions contained in this agreement. The County's performance and obligation to pay under this Agreement is contingent upon a specific annual appropriation of the Board of County Commissioners. The Parties hereto understand that this Agreement is not a commitment to future appropriations.

B. Exhibit 1 referenced in Section #3 of the Agreement is hereby amended and replaced in its entirety with an updated Exhibit 1 attached to this Amendment.

C. Subsection #5.1 of the Agreement is amended and replaced in its entirety to read as follows, but subsections 5.1.1, 5.1.2, 5.1.3., 5.1.4., 5.1.5., 5.2., 5.3., 5.4., 5.5., and 5.6. shall not be amended and shall remain in full force and effect:

As more particularly described in Exhibit 1, the Professional shall conduct the annual financial audits required by section 218.39 Florida Statutes, for each of the following fiscal years: October 1, 2020 through September 30, 2021 (“Fourth Audit Cycle”); October 1, 2021 through September 30, 2022 (“Fifth Audit Cycle”); October 1, 2022 through September 30, 2023 (“Sixth Audit Cycle”); October 1, 2023 through September 30, 2024 (“Seventh Audit Cycle”); and October 1, 2024 through September 30, 2025 (“Eighth Audit Cycle”). The County shall pay the Professional the following fixed contract prices for all services required by this agreement: (iv) \$226,227.23 for services related to the Fourth Audit Cycle; (v) \$248,014.05 for services related to the Fifth Audit cycle; (vi) \$262,894.89 for services related to the Sixth Audit Cycle; (vii) \$278,668.58 for services related to the Seventh Audit Cycle; and (viii) \$295,388.70 for services related to the Eighth Audit Cycle. Each fixed contract price also includes annual financial audit services for the Alachua County Library District. The Professional shall submit invoices based on percentage of annual audit work progress completed during the current Audit Cycle. Invoicing and payments will be based upon the completion of the following milestones:

D. The Agreement is amended to add a new section, Section 33 titled “Electronic Signatures”, which reads as follows:

33. **Electronic Signatures.**

The Parties agree that an electronic version of this Agreement shall have the same legal effect and enforceability as a paper version. The Parties further agree that this Agreement, regardless of whether in electronic or paper form, may be executed by use of electronic signatures. Electronic signatures shall have the same legal effect and enforceability as manually written signatures. The County shall determine the means and methods by which electronic signatures may be used to execute this Agreement and shall provide the Professional with instructions on how to use said method. Delivery of this Agreement or any other document contemplated hereby bearing an manually written or electronic signature by facsimile transmission (whether directly from one facsimile device to another by means of a dial-up connection or whether mediated by the worldwide web), by electronic mail in “portable document format” (“pdf”) form, or by any other electronic means intended to preserve the original graphic and pictorial appearance of a document, will have the same effect as physical delivery of the paper document bearing an original or electronic signature.

E. Effective Date. This Amendment shall become effective on the date that it is executed by both Parties.

F. Unless expressly amended herein, all other terms and provisions of the Agreement between the Parties shall be and remain in full force and effect.

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed on the day and year below written.

ALACHUA COUNTY, FLORIDA

By: Marihelen Wheeler
Marihelen Wheeler, Chair
Board of County Commissioners
Date: _____

ATTEST

Jess Irby
J.K. "Jess" Irby, Esq., Clerk
(SEAL)

Approved as to form:
David Forziano
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Alachua County Attorney's Office

PROFESSIONAL

By: Ronald D. Whitesides
Print: Ronald D. Whitesides, CPA
Title: Partner, PwC Gray + Co.
Date: 6/22/2022

IF THE PROFESSIONAL IS NOT A NATURAL PERSON, PLEASE PROVIDE A CERTIFICATE OF INCUMBENCY AND AUTHORITY, OR A CORPORATE RESOLUTION, LISTING THOSE AUTHORIZED TO EXECUTE AGREEMENTS ON BEHALF OF YOUR ORGANIZATION. IF ARE A NATURAL PERSON, THEN YOUR SIGNATURE MUST BE NOTARIZED.

EXHIBIT 1: Scope of Services

1.0 General Requirements: The Professional will provide the following audit services, including but not limited to:

- 1.1 Provide an audit of the Alachua County Library District's Annual Comprehensive Financial Report and an audit of the Alachua County Board of County Commissioner's Annual Comprehensive Financial Report which includes the Board of County Commissioners, Clerk of Court, Supervisor of Elections, Tax Collector, Property Appraiser and Sheriff, as required by Florida Statutes. The audits should be conducted in accordance with auditing standards as generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- 1.2 Professional shall express an opinion on the fair presentation of the Library District's basic financial statements and also, an opinion on the fair presentation of Alachua County's basic financial statements in conformity with U.S. generally accepted accounting principles. The Professional will also have to express an opinion on the special purpose financial statements of the Clerk of the Court, Property Appraiser, Tax Collector, Sheriff and the Supervisor of Elections.
- 1.3 The Professional shall 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 County and Library's basic financial statements. The Professional shall 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.
- 1.4 The Professional shall provide an "in-relation-to" report on the schedule of federal and state financial assistance based on the auditing procedures applied during the audit of the financial statements.

2.0 Reporting Entity

- 2.1 Alachua County's Annual Comprehensive Financial Report presents the financial position and results of operations of the various fund types and the cash flow statement of the proprietary fund types for all funds controlled by the Board of County Commissioners and Constitutional Officers of Alachua County. The Clerk's Finance Department also prepares a Annual Comprehensive Financial Report (ACFR) for the Alachua County Library District and the report is subject to the same audit services as the County's ACFR. Governmental accounting

principles have been applied to define the reporting entities for Alachua County and Alachua County Library District.

- 2.2 The County's ACFR includes the financial data of the County's Component Units. Two Component Units are discreetly presented in the government-wide financial statements to emphasize their legal separation from the County. The following Component Units are included:

- 2.2.1 The John A. H. Murphree Law Library (Chapter 57-1118, Laws of Florida) and The Alachua County Housing Finance Authority (Chapter 159, Florida Statutes)

- 2.3 Related Organizations- The Alachua County Health Facilities Authority (Chapter 154.201, Florida Statutes) assists in financing health care facilities. The Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income.

- 2.4 Beginning with the Fourth Audit Cycle (October 1, 2020 through September 30, 2021) the County's ACFR includes financial data for CareerSource North Central Florida which became a County Department effective July 1, 2021 via an Interlocal Agreement between Alachua County, FL and Bradford County, FL.

- 3.0 **Auditing Standards to be Followed:** The professional shall conduct to meet the requirements of RFP# 19-84, the audit shall be performed in accordance with:

- 3.1 Auditing standards generally accepted in the United States of America, the standards for financial audits set forth in the publication entitled *Government Auditing Standards* issued by the Comptroller General of the United States, and the provisions of U.S. Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) (2 CFR Part 200).

- 3.2 *Rules of the Auditor General*, Chapter 10.550, Local Governmental Entity Audits Section 218.39, Florida Statutes and Section 215.97 Florida Statutes, Florida Single Audit Act and Sections 29.008 and 29.0085, Florida Statutes, regarding County funded court related functions **and any other required auditing standards that are or become applicable.**

- 3.3 **Items to be Issued by Professional (Auditor):**
Following the completion of the audit of each fiscal year's financial statements during the term of the contract for the Library District and Board of County Commissioners the Professional shall issue the following Independent Auditor's Reports:

- 3.3.1 A report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.

- 3.3.2 A report on internal control over financial reporting and compliance with other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- 3.3.3 A report on compliance requirements, applicable to each major federal program and major state project and the internal control over compliance in accordance with Uniform Guidance and the Rules of the Auditor General. Audit testing of major federal and state programs will include all new COVID-19 grants awarded to Alachua County, FL including but not limited to the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”); American Rescue Plan Act of 2021 (“ARPA”); and Emergency Rental Assistance Program (“ERAP”).
- 3.3.4 A report on the fair presentation of the Schedule of Restricted Cash and Equivalents of the Solid Waste System Fund to comply with “Rule 17-701.630” - *Florida Administrative Code*. (County only)
- 3.3.5 A report on the fair presentation of the Statement of Revenues and Expenditures and Allocation of Funds - Additional Court Costs to comply with Florida Statutes 29.0085. (County Only)
- 3.3.6 A “Management Letter” as required by Rules of the Auditor General Chapter 10.550, Local Governmental Entity Audits.
- 3.3.7 An Independent Accountant’s Report on compliance with certain Florida Statutes (ie Investments) as required by the Rules of the Auditor General, Chapter 10.550.
- 3.3.8 A Data Collection form as required by Uniform Guidance.

4.0 **Other Considerations**

- 4.1 The staff of the Clerk’s Finance Department will prepare the *Annual Comprehensive Financial Reports (ACFR)* for the County and Library District from information contained in computerized reports, generated by the County's accounting system. The County reserves the right to request the Professional to prepare the CAFR for the County and/or the Library District for an additional fee to be agreed upon by both parties.
 - 4.1.1 Beginning with the Fifth Audit Cycle (October 1, 2021 through September 30, 2022), the Professional will produce the Government-Wide Financial Statements for the County, including the Reconciliation of the Balance Sheet to the Statement of Net Position Governmental Funds and Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities Governmental Funds.

- 4.1.1.1 Beginning with the Fifth Audit Cycle (October 1, 2021 through September 30, 2022) the Professional will prepare an electronic final full version of the Annual Comprehensive Financial Report and 20 paper copies upon completion of the audit.
- 4.2 The Professionals will be responsible for the preparation and typing of the Financial Statements for the Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser, and the Supervisor of Elections.
 - 4.2.1 The County & Library District will send its *Annual Comprehensive Financial Reports* to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the County to meet the requirements of that program.
 - 4.2.2 The County currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the basic financial statements and the auditor's report thereon. The Professional shall be required, if requested by the County's Financial Advisor and/or the underwriter, to issue a "consent letter". Costs directly related to these issues will be negotiated as they arise.
 - 4.2.3 The County is progressive in its attitude toward new accounting standards. Early implementation may be practiced when recommended. The Professional should be able to provide guidance and assist in the implementation of current changes in governmental accounting standards.
 - 4.2.4 An engagement letter will be completed as part of the audit and will include the timing of audit procedures and a schedule of audit deliverables. The audit procedures and related audit reports will be completed in a timely manner to ensure the County & Library meet any deadlines for participation in the GFOA Certificate of Achievement Program.
 - 4.2.5 Working Paper Retention and Access to Working Papers- All work papers and reports must be retained, at the Professional's expense, for a minimum of five (5) years after the conclusion of the contract, or as required by law, unless the firm is notified in writing by the Board of County Commissioners of the need to extend the retention period. The Professional will be required to make working papers available, upon request, to the following parties or their designee:
 - 4.2.5.1 Successor auditor of Alachua County
 - 4.2.5.2 Corporation for National & Community Service
 - 4.2.5.3 U.S. Government Accountability Office

4.2.5.4 Parties designated by the federal or state governments or by the County as part of an audit quality review process

- 5.0 **Fund Structure:** The County currently uses the following fund types and account groups, which can change from year to year in its financial reporting:

FUND TYPE/ACCOUNT GROUP	INDIVIDUAL FUNDS
General Fund (1 each for County & Library)	1
Special Revenue Funds <i>(Includes approximately 80 sub funds)</i>	22
Debt Service Funds <i>(Includes approximately 14 sub funds)</i>	1
Capital Projects Funds <i>(Includes approximately 28 sub funds)</i>	4
Permanent Fund	0
Enterprise Funds <i>(Includes approximately 4 sub funds)</i>	2
Internal Service Funds	6
Pension Trust Funds	1
Agency Funds	16

- 6.0 **Ability to meet Time Requirements:** The County will have all records ready for audit and all Clerk Finance Department personnel available to meet with the firm's personnel for final fieldwork by the 2nd week in November of each year. Final fieldwork for constitutional officers can start in October and final fieldwork for the BOCC can start any time after November 15th each year. The schedule for interim fieldwork is flexible and can commence when agreed upon by both parties each year. The audit schedule will be structured to ensure the County & Library audits are completed in time for both governments to file for the Government Finance Officers Association's Certificate of Achievement for Excellent in Financial Reporting Program, which the current deadline is March 31st each year.

- 7.0 Planning, Progress and Audit Exit Conferences:

- 7.1 An entrance meeting will be held with the Assistant Clerk/Finance Director prior to commencing audit work. The purpose of this meeting will be to discuss the interim work to be performed and to establish an overall liaison for the audit and to make arrangements for work space and other needs of the Professional.
- 7.2 A bi-weekly progress meeting will be scheduled with the Finance Director and key personnel, including audit manager and/or managing audit partner.
- 7.3 Exit Conferences will be held for each audited entity at the conclusion of each audit. The purpose of this meeting will be to summarize the results of field work and to review any potential findings prior to presenting to each governing board.










Item #13, 22-0453

Final Audit Report

2022-06-29

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