

September 27, 2022



AGENDA ITEM 4 B

CRTPA AUDIT CONTRACT EXTENSION

TYPE OF ITEM: Consent

STATEMENT OF ISSUE

This item is being brought before the CRTPA Board to extend the contract with James Moore and Company to complete the annual audits for the fiscal years ending on September 30, 2022 and September 30, 2023.

BACKGROUND

The initial contract with the James Moore and Company was for a three-year term and included an option for a two-year extension. The extension provides for the audit of the CRTPA's Fiscal Year (FY) 2022 and FY 2023 financial statements.

CRTPA staff is seeking approval to extend the contract for audit services for two years. The extension covers the audit of the CRTPA financial statement for the fiscal years ending on September 30, 2022 and September 30, 2023.

OPTIONS

Option 1: Approve an extension of the CRTPA Audit Contract with James Moore and Company for the audit of the CRTPA's financial statements for the fiscal years ending on September 30, 2022 and 2023.

Option 2: Provide other direction.

ATTACHMENT

Attachment 1: CRTPA and James Moore and Company Contract for Audit Services

Capital Region Transportation Planning Agency
March 2, 2020
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RESPONSE:

This letter correctly sets forth the understanding of the Capital Region Transportation Planning Agency for the audit of the Agency's financial statements for the fiscal years ending September 30, 2019, 2020, and 2021.

By 
Title Chair
Date 4-9-20

RENEWAL OPTION:

The Capital Region Transportation Planning Agency hereby elects to extend this agreement for the audit of the Agency's financial statements for the fiscal years ending September 30, 2022, and 2023.

By _____
Title _____
Date _____

Capital Region Transportation Planning Agency
Agreement for Audit Services No. Audit 2020 - 01

This **Agreement** entered into on the date of the last signature below, between the **Capital Region Transportation Planning Agency**, ("CRTPA") and **James Moore & Co., P.L.**, Certified Public Accountants, registered in the State of Florida, ("**Contractor**"), referred to collectively as the "Parties".

WHEREAS, the CRTPA is a metropolitan planning organization designated pursuant to Section 339.175, Florida Statutes; **and**

WHEREAS, the City of Tallahassee (City), on behalf of the CRTPA, issued RFP No. 037-20-CC soliciting proposals for provision of certain audit services for the CRTPA; **and**

WHEREAS, the Contractor, among other firms, submitted a proposal in response to the RFP, and the Contractor was subsequently selected to provide such audit services; **and**,

WHEREAS, the CRTPA and the Contractor desire to enter into this Agreement for the Contractor to provide audit services to the CRTPA.

NOW, THEREFORE, in consideration of the mutual performance of the terms and conditions contained herein and good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

Section 1: Recitals.

The above recitals are true and correct and are incorporated by reference and considered an integral part of this agreement.

Section 2: Period and Scope of Services.

- 2.1 The Contractor, for the fees set forth in Section 5, shall annually provide to the CRTPA certain professional audit services, as described in this Section 1 and in Attachment D (*Engagement Letter*), for (3) fiscal years. The Agreement will be in effect for the audits of the fiscal years ended September 30, 2019, September 30, 2020, September 30, 2021. The period of providing such services may be extended by the Board, in its sole discretion, for up to two additional fiscal years, fiscal years ending September 30, 2022, and September 30, 2023.
- 2.2 The Contractor, using generally accepted auditing standards, will express an opinion on whether the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the notes to the financial statements, which collectively comprise the CRTPA's basic financial statements, are presented in

accordance with generally accepted accounting principles. The Contractor, using generally accepted auditing standards, will also express an opinion on whether the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and remaining fund information of the CRTPA and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

- 2.3 The Contractor, using generally accepted auditing standards, will perform an audit of federal funds expended that meets the audit and reporting requirements of U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- 2.4 The Contractor, using generally accepted auditing standards, will perform an audit of state funds expended that meets the audit and reporting requirements of Section 215.97, Florida Statutes.
- 2.5 The Contractor will perform certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board and mandated by generally accepted auditing standards.
- 2.6 The Contractor will provide technical advice as requested by the Board and within the scope of the audit for accounting that may arise during the term of the Agreement.
- 2.7 The CRTPA agrees to close its books and prepare trial balances that will permit the preparation of financial statements in accordance with generally accepted accounting principles. The CRTPA further agrees to prepare schedules and analyses (as detailed in Attachment A, *Year-end Audit Records Request*) and to complete same before Contractor begins year-end audit procedures. The CRTPA agrees to prepare interim pre-closing schedules and analyses (as detailed in Attachment B, *Interim Audit Records Request*) and to complete same before Contractor begins interim audit procedures.
- 2.8 The Contractor agrees to provide the CRTPA with the formats of the required schedules and analyses of Attachments A and B by September 1 and July 1, respectively, for each fiscal year. Attachments A and B may be modified through mutual agreement by the Contractor and the Executive Director (Director).
- 2.9 The Contractor agrees to prepare for the CRTPA, "Financial Statements", or similarly named annual report, as set forth, and in conformance with, generally accepted accounting principles.

2.10 The Contractor agrees to review the systems of internal control structure policies and procedures in order to obtain an understanding of their design and whether they have been placed in operation and to assess control risk.

2.11 The Contractor shall issue the following reports:

- All financial statement audit reports required by generally accepted auditing standards issued by the American Institute of Certified Public Accountants; generally accepted government auditing standards (GAGAS) as issued by the Comptroller General of the United States; and audit reports and management letters required by Sections 11.45 and 218.503, Florida Statutes, and Chapter 10.550, Rules of the Auditor General. The annual financial statement audit shall include the governmental activities, the business-type activities, each major fund, and aggregate discretely presented component unit and remaining fund information that collectively comprise the basic financial statements.
- All audit reports required by the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, Public Law 104-156 (31 U.S.C.A., ss. 7501 to 7507) and U.S. Office of Management and Budget (OMB) Uniform Guidance.
- Audit reports required by Section 215.97, Florida Statutes, the Florida Single Audit Act, and chapter 10.550, Rules of the Auditor General.

2.12 In performing the various services set forth or provided for in Section 2 and Attachment A of this Agreement, the Contractor shall meet and comply with all requirements of the laws, statutes, ordinances, regulations, rules, and standards set forth or cited that therein, as the same may be amended, modified, changed, or superseded during the term of this Agreement.

2.13 The Contractor will provide such periodic progress reports during each audit year as may be requested by the CRTPA. The Contractor, if requested by the CRTPA Executive, will attend a meeting of the CRTPA Board to present the report issued and to respond to questions and any other required actions, as determined by the Director.

2.14 The Contractor agrees to notify the Director and the CRTPA Attorney immediately of any indications of fraud, abuse, waste, illegal acts, or other significant noncompliance discovered or identified during an audit.

2.15 The Contractor shall have the option to perform a portion of the audit services on CRTPA premises. The CRTPA agrees to furnish adequate working space that is well lighted and reasonably comfortable. Further, the Contractor agrees to provide all equipment, materials, supplies, and personnel services to perform the audit.

2.16 The Contractor may not substitute or replace engagement partners, managers, other supervisory staff, or specialists who are assigned to an audit without the prior written consent of the CRTPA. Engagement partners, managers, other supervisory staff, and specialists may be changed, if those personnel leave the firm, are promoted, or are assigned to another office. Should the Contractor desire to make such a substitution or replacement, it shall submit a written request to the Director setting forth the reason for substitution and providing resumes describing the roles and experience of the proposed replacements. Substitution will not be unreasonably denied; however, in any event, the CRTPA retains the right to approve or reject proposed replacements. The CRTPA further shall have the absolute right to request the Contractor to replace assigned staff that are disruptive or that do not appear to be conducting themselves in a professional manner or who may be disruptive to the duties of Contractor as outlined in this Agreement, in the sole discretion of the CRTPA.

Section 3: Timetable.

Attachment C (*Annual Audit Schedule*) will be the basis for each year's schedule. Attachment C may be modified through mutual agreement by the Contractor and the Director.

Section 4: Audit Standards and Procedures.

4.1 The Contractor shall conduct the financial audits in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States as adopted by the State of Florida Board of Accountancy.

The scope of the audits must encompass the activities necessary to establish compliance with the term "financial audit" as defined and used in the version of Government Auditing Standards most current at the time a particular audit is performed. The scope of the audits must also include any additional activities necessary to establish compliance with the term "financial audit" as defined in Section 1.45(1)(d), Florida Statutes.

4.2 As applicable to the CRTPA, the audits shall comply with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, 2 C.F.R. Part 200 (*Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards*), the provisions of the U.S. Office of Management and Budget (OMB) Uniform Guidance, and the Rules of the Auditor General relating to Sections 11.45 and 215.97, Florida Statutes, and any other applicable promulgating authority.

4.3 All public records within the meaning of Chapter 119, Florida Statutes must be retained, at the Contractor's expense, for the longer of five (5) years after an audit is issued or until all outstanding issues with respect to such audit have been resolved, unless the Contractor is notified in writing by the Director of the need to extend the retention

period. If a public records request is made for documents pursuant to Chapter 119, Florida Statutes, the Contractor shall comply with that request in a reasonable time. The Contractor will make working papers available upon request and will respond to reasonable inquiries, for no additional fees, from the following parties or their designees:

- CRTPA,
- City of Tallahassee,
- Parties designated by the federal or state government or by the CRTPA as part of an audit quality review process,
- Auditors of entities of which the CRTPA is a recipient or sub-recipient of grant funds, and
- Successor auditors.

Section 5: Fees and Terms of Payment.

- 5.1** The Contractor's fee for audit services described in Section 2 will be \$16,000 for the fiscal year ending September 30, 2019, \$16,500 for the fiscal year ending September 30, 2020, \$17,000 for the fiscal year ending September 30, 2021. Should the Agreement be renewed by the CRTPA for two additional years; and, in such event, the Contractor's fee for audit services will be \$17,500 for the fiscal year ending September 30, 2022, and \$18,000 for the fiscal year ending September 30, 2023. These fees are inclusive of all costs and expenses incurred by the Contractor in providing the subject services. The Contractor will absorb all out-of-pocket costs associated with the audit services within the fee. The CRTPA will provide parking at no expense to the Contractor.
- 5.2** The Contractor will render interim billings commensurate with the progress of the audit to the Director, and the CRTPA agrees to pay the approved interim billings within thirty (30) days after receipt. Total billings for each fiscal year shall not exceed the amounts set forth in Section 5.1 above.
- 5.3** The Contractor's fees and the timetable in Attachment C are based upon representations made by finance officials to the Contractor and are dependent upon CRTPA personnel providing the assistance listed in Attachment A according to the timetable outlined in Attachment C. Delay in performance by either Party will be excused provided that such delay is the result of a cause beyond the reasonable control of, and not the result of negligence or the lack of diligence on the part of, that Party. The Contractor may request, but shall not be entitled to, compensation for additional costs or expenses incurred as a result of:
- Material delays on the part of the CRTPA in providing the items identified in Attachment A in accordance with the timetable included in Attachment C.

- Additional work outside the scope of that identified in Section 1 above or Attachment A which causes Contractor to incur documented significant additional costs.
- 5.4 The Contractor must request and receive approval from the CRTPA prior to commencing any work that would result in a request by Contractor for compensation in excess of that set forth in Section 5.1 above.
- 5.5 The Contractor agrees to comply with all applicable labor laws regarding employment and pay of its employees.
- 5.6 The Contractor agrees to provide certificates of insurance demonstrating coverages required by and otherwise comply with the provisions of RFP No. 037-20-CC, Section 1.8.5 "Insurance Requirements."
- 5.7 In the event any major department or fund presently operated by the CRTPA is transferred to another agency or authority, or a new major department or fund is added to the responsibility of the CRTPA and subject to audit under the terms of this Agreement, the annual fee provided for herein may be adjusted upon mutual agreement of the Parties.

Section 6: Other Services.

- 6.1 The Contractor is not required to render any service to individuals or to make any studies or investigations at the request of any individual, except as herein provided.
- 6.2 The Contractor may be asked to perform other professional services ("Other Services") at the request of the CRTPA, such as preparing special reports, opinions, analyses or other compliance and accounting engagements for management, other governments, auditors, citizens, or other entities. The Contractor shall ensure that performance of such Other Services does not impair the Contractor's independence under generally accepted auditing standards issued by the American Institute of Certified Public Accountants or the Florida State Board of Accountancy, or with generally accepted government auditing standards issued by the Comptroller General of the United States.
- 6.3 Should the CRTPA desire the Contractor to perform Other Services, the CRTPA shall submit a request to the Contractor, and the Contractor shall, at no charge to the CRTPA, provide a written description of the services to be provided and a written estimate of the cost for those services. Fees for such Other Services will be based upon the level of staff and hourly rates set forth in the Contractor's proposal. The Contractor shall commence performance of such Other Services only upon approval and notification by the Director. Billings for Other Services will include a detailed description of work performed by number of hours, staff level, and rates.

Section 7: Termination

This Agreement may be terminated, by giving notice, in writing, by either Party at any time on thirty (30) days written notice to the other Party by certified mail, return receipt requested, provided that notice of such termination must be given no less than 120 days prior to the CRTPA's fiscal year-end. The parties agree that should a termination occur under this provision, that the Contractor is not entitled to any compensation except for approved services rendered up to the termination date.

Section 8: Assignment, Delegation, and Subcontracting

Neither this Agreement, nor the services to be performed, nor the rights accruing under this Agreement, shall be assigned, delegated, subcontracted without the express written consent of the CRTPA.

Section 9: Conflicts of Interest

The Contractor agrees that during the term of this Agreement, it will not directly or indirectly become associated, in any manner whatsoever, with any event, enterprise, association, contract, relationship, venture or situation of any nature which will conflict with or compromise its independence with regard to the CRTPA audit. The Contractor shall promptly report to the Director any conflict, potential conflict, or appearance of conflict about which the Contractor may become aware. In this regard, the Contractor shall have the obligation of assessing its relationship with the CRTPA and others to determine whether, under the circumstances, it might expect its opinion to be considered independent, objective, and unbiased by one who had knowledge of all the facts.

Section 10: Right to Review Records

The Contractor agrees to allow the Director and/or the designee of the Board, to review or audit the Contractor's records related to the CRTPA. These shall be made available at the Contractor's office at any time during normal business hours as long as records are required to be retained by the Contractor pursuant to the Agreement.

Section 11: Agreement Administration

The Director is designated as the administrator of this Agreement, on behalf of the CRTPA, and, unless specified otherwise under the terms of this Agreement, will be responsible for interacting with the Contractor, accordingly.

Section 12: Indemnity

The Contractor shall indemnify and hold harmless the CRTPA, its officers, officials, attorneys and employees, from all liabilities, damages, losses, and costs, including without limitation reasonable attorney's fees, related expenses, and court costs, to the extent caused by or resulting from the negligence, recklessness, or intentional wrongful misconduct of the Contractor or any persons employed or utilized by the Contractor in the performance of services under this Agreement. This provision shall survive termination of the Agreement.

Section 13: Contract Documents.

In the event of any ambiguity or conflict between or among the terms and conditions of this Agreement and any of the Attachments, the terms and conditions of the Agreement shall control.

Section 14. Contract Amendment.

The Agreement may only be amended by a written document duly executed by the Parties.

Section 15. Severability.

If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected thereby if such remainder would then continue to conform to the terms and requirements of applicable law. In turn, should any section, sentence or clause of this Agreement be deemed unlawful by a Court of competent jurisdiction, no other provision hereof shall be affected, and all other provisions of this Agreement shall continue in full force and effect.

Section 16. Constitutional or Statutory Duties and Responsibilities of Parties.

This Agreement shall not be construed to authorize the delegation of the constitutional or statutory duties of any of the parties. In addition, this Agreement does not relieve any of the parties of an obligation or responsibility imposed upon them by law, except to the extent of actual and timely performance thereof by one or more of the parties to this Agreement or any legal or administrative entity created or authorized by this Agreement, in which case this performance may be offered in satisfaction of the obligation or responsibility.

Section 17. Notices

All notices and other communications required hereunder shall be in writing and shall be delivered personally, or by registered or certified mail, return receipt requested, postage prepaid, or by Federal Express, Airborne Express Mail, or other nationally recognized overnight commercial delivery service, fees prepaid for next day delivery. Such notices shall be deemed to have been

received (i) upon delivery, if personally delivered; (ii) upon the earlier of actual receipt or the fifth day after mailing, if mailed by registered or certified United States mail, return receipt requested, postage prepaid; and (iii) upon the earlier of actual receipt or the fifth business day if sent by Federal Express, Airborne Express, or other nationally recognized overnight commercial delivery service, if fees prepaid for next day delivery. The addresses for delivery of such notices shall be as follows:

To:
Greg Slay,
Executive Director
Capital Region Transportation Planning Agency
Mailing Address:
City Hall
300 S. Adams Street A-19
Tallahassee, FL 32301

With a copy to:
Mr. Thornton Williams
CRTPA General Counsel
Mailing Address:
Williams Law Group
P. O. Box 10109
Tallahassee, FL 32302

To:
Mr. Zach Chalifour, CPA
Partner
Mailing Address:
James Moore & Co., P.L
2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308

or to such other address as any party hereto shall from time to time designate to the other party by notice in writing as herein provided.

Section 18. Rules of Construction.

All words used herein in the singular form shall extend to and include the plural. All used in the plural form shall extend to and include the singular. All words used in any gender shall extend to and include all genders.

Section 19. Execution of Agreement; Counterparts.

This agreement may be simultaneously executed in several counterparts, each of which so executed shall be deemed to be an original, and such counterparts together shall constitute one and

the same instrument. The parties hereby further agree that each party shall execute and deliver all other appropriate supplemental agreements and other instruments and take any other action necessary to make this Agreement fully and legally effective, binding, and enforceable as between them and as against third parties.

Section 20. Good Faith.

In order to facilitate the success of the Agreement, the CRTPA and the Contractor shall enter into this Agreement in good faith and with mutual trust.

Section 21. Authority.

Each party represents and warrants, with respect to itself, that the execution and delivery of this Agreement has been authorized by all necessary action of each party, and that this Agreement constitutes the legal, valid, and binding agreement of each party, enforceable in accordance with its terms.

Section 22. Governing Law; Venue.

This Agreement shall be construed, interpreted, enforced, and governed in accordance with the laws of the State of Florida. Venue for any action arising out of or related to this Agreement shall be in Leon County, Florida.

Section 23. Binding Effect.

This Agreement shall be binding upon and shall inure to the benefit of the respective successors, heirs, assigns, representatives, subsidiaries, affiliates, joint ventures, officers, directors, and members of the parties hereto.

Section 24. Non-Waiver.

Failure by the CRTPA and the Contractor to insist upon the strict performance of any of the terms, conditions, or provisions of this Agreement shall not be deemed to be a waiver of such terms, conditions, and provisions, and the CRTPA and the CITY notwithstanding such failure, shall have the right hereafter to insist upon the strict performance of any or all such terms and conditions of this Agreement as set forth herein.

Section 25. Interpretations, Headings.

All parties hereto acknowledge that they participated in the negotiation and drafting of the terms of this Agreement and acknowledge that no provision shall be strictly construed against one party or the other based solely on draftsmanship. The parties have entered into this Agreement without duress, coercion, or under undue influence of any kind, and are motivated by a desire to avoid the

costs and time associated with litigation and to arrive at a fair and reasonable agreement with regard to the parties' dispute. All parties hereto acknowledge that they have been represented by counsel in connection with the negotiation of the terms of this Agreement and that they enter into this Agreement freely and voluntarily, and only after consultation with their respective counsel. All sections and descriptive headings in this Agreement are inserted for convenience only, and shall neither affect the construction or interpretation hereof, nor add or subtract from the meaning of the contents of each section.

Section 26. Entire Agreement.

This Agreement and Attachments A - D hereto, which are by reference incorporated herein, contain the entire agreement of the Parties with respect to the subject matter of this Agreement, and supersede all prior negotiations, agreements, and understandings, whether written or oral, with respect hereto. No representations have been made, either express or implied by the parties, other than those expressly set forth in this Agreement.

Section 27. Enforcement, Remedies.

The parties hereto shall have all equitable and legal remedies available under Florida law to enforce the terms and conditions of this Agreement.

Section 28. Attorney's Fees.

In the event of any dispute hereunder or any action to interpret or enforce this Agreement, any provision hereof, or any matter arising here from, the prevailing party shall be paid by the non-prevailing party the reasonable attorneys' fees and costs incurred in enforcing its rights and remedies, whether incurred at the pretrial, trial, or appellate levels.

Section 29. Disclaimer of Third Party Beneficiaries.

This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue by reason hereof to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement, expressed or implied, is intended or shall be construed to confer upon or give any person or entity any right, remedy, or claim under or by reason of this Agreement or any provisions or conditions hereof, other than the parties hereto.

Section 30. TITLE VI AND RELATED FEDERAL REQUIREMENTS.

The following terms apply to the current contract and all future contracts that involve the expenditure of federal funds:

30.1 The Contractor shall not discriminate on the basis of race, color, religion, national origin, age or sex in the award and performance of this contract or in the administration of its DBE

program or the requirements of 49 CFR part 26. The Contractor shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of this contract. The recipient's DBE program, as required by 49 CFR part 26 and as approved by FDOT, is incorporated by reference in this contract. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this contract. Upon notification to the recipient of its failure to carry out its approved program, the FDOT may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

30.2 Under 49 CFR 26.21, the MPO is required to follow the FDOT DBE goal. Currently this goal is 9.91% and is entirely race neutral. Race neutral means that the MPO can likely achieve the overall DBE % through ordinary procurement methods. Therefore, no specific DBE contract goal is applied to this project. Nevertheless, the MPO is committed to supporting the identification and use of DBEs and other small businesses and encourages the Contractor to make all reasonable efforts to do so. Assistance with locating DBEs and other special services are available at no cost through FDOT's Equal Opportunity Office DBE Supportive Services suppliers. More information is available by visiting: <http://www.fdot.gov/equalopportunity/serviceproviders.shtm> or calling 850-414-4750

30.3 The Contractor shall comply with the Regulations relative to nondiscrimination in Federally-assisted programs of the U.S. Department of Transportation (hereinafter, "USDOT") Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this Agreement.

30.4 Nondiscrimination: The Contractor, with regard to the work performed during the contract, shall not discriminate on the basis of race, color, national origin, sex, age, disability, religion or family status in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor shall not participate either directly or indirectly in the discrimination prohibited by section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.

30.5 Solicitations for Subcontractors, including Procurement of Materials and Equipment: In all solicitations made by the Contractor, either by competitive bidding or negotiation for work to be performed under a subcontract, including procurements of materials or leases of equipment; each potential subcontractor or supplier shall be notified by the Contractor of the Contractor's obligations under this contract and the Regulations relative to nondiscrimination on the basis of race, color, national origin, sex, age, disability, religion or family status.

30.6 Information and Reports: The Contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books,

records, accounts, other sources of information, and its facilities as may be determined by the *Florida Department of Transportation*, the *Federal Highway Administration*, *Federal Transit Administration*, *Federal Aviation Administration*, and/or the *Federal Motor Carrier Safety Administration* to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish this information the Contractor shall so certify to the *Florida Department of Transportation*, the *Federal Highway Administration*, *Federal Transit Administration*, *Federal Aviation Administration*, and/or the *Federal Motor Carrier Safety Administration* as appropriate, and shall set forth what efforts it has made to obtain the information.

30.7 Sanctions for Noncompliance: In the event of the Contractor's noncompliance with the nondiscrimination provisions of this contract, the *Florida Department of Transportation* shall impose such contract sanctions as it or the *Federal Highway Administration*, *Federal Transit Administration*, *Federal Aviation Administration*, and/or the *Federal Motor Carrier Safety Administration* may determine to be appropriate, including, but not limited to:

- Withholding of payments to the Contractor under the contract until the Contractor complies, and/or
- Cancellation, termination or suspension of the contract, in whole or in part.

30.8 Incorporation of Provisions: The Contractor shall include the provisions of paragraphs 30.1 through 30.8 in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto. The Contractor shall take such action with respect to any subcontract or procurement as the Florida Department of Transportation, the Federal Highway Administration, Federal Transit Administration, Federal Aviation Administration, and/or the Federal Motor Carrier Safety Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. In the event a Contractor becomes involved in, or is threatened with, litigation with a sub-contractor or supplier as a result of such direction, the Contractor may request the Florida Department of Transportation to enter into such litigation to protect the interests of the Florida Department of Transportation, and, in addition, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

30.9 Compliance with Nondiscrimination Statutes and Authorities: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21; The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects); Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), (prohibits discrimination on the basis of sex); Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of

disability); and 49 CFR Part 27; The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), (prohibits discrimination on the basis of age); Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex); The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not); Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 - - 12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38; The Federal Aviation Administration’s Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex); Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations; Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100); Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

Section 31. Integration and Order of Documents.

Should there be any conflict between this Agreement and the attached Exhibits (“the documents”), the resolution of any conflict between the documents shall be in the following order:

1. This agreement.
2. The engagement letter for the services outlined in this agreement. (Exhibit D).
3. The RFP for the services in this Agreement.
4. No other documents shall be used to interpret the services rendered under this Agreement.

Section 32. Effective Date.

This Agreement shall become effective upon the date of execution by the last of the parties hereto.

**CAPITAL REGION TRANSPORTATION
PLANNING AGENCY**



Randy Merritt, Chair
**Capital Region Transportation
Planning Agency**

4-8-20
Date



Zach Chalifour, CPA, Partner
James Moore & Co., P.L

04/06/2020
Date

Attachment A
Year End Audit Records Request

Capital Region Transportation Planning Agency			
Request List		<i>When saving completed workpapers, please index according to request list item.</i>	
Sept. 30, 2019		<i>i.e. Final TB might be indexed as "A-01 Final TB"</i>	
Section		#	Description
A.	General Items	1	Final trial balance as of 9/30/2019, including original and final budgets, in Excel format.
A.	General Items	2	Confirmations and legal letters prepared by the Organization for the year ending September 30th based on the templates provided by James Moore Co. During interim work, James Moore Co. may identify additional revenue accounts to confirm.
A.	General Items	3	Listing of all journal entries posted during the year.
A.	General Items	4	Check register for the full year 10/1/2018 - 9/30/2019.
A.	General Items	5	Trial balance as of 9/30/2018.
B.	Cash and Investments	1	September and October 2019 bank statements with complete bank reconciliations for all cash accounts, including listings of outstanding checks and deposits in transit.
B.	Cash and Investments	2	Schedule of petty cash funds, supported by custodian's cash count showing unreimbursed vouchers and cash agreeing with imprest balance and minutes or memos supporting any changes in imprest balances during FY2019.
B.	Cash and Investments	3	Qualified Public Depository Annual Report for the year ended September 30.
C.	Accounts Receivable	1	Schedule of amounts Due from Other Governments with PY comparison.
E.	Prepaid Expenses	1	Detail of all prepaid expenses (e.g., insurance premiums, maintenance contracts, etc.) recorded at September 30th and reconcile to general ledger balances. Please provide documentation such as premium billings or contracts that support the unexpired portions of significant prepaid amounts. (if applicable)
F.	Fixed Assets	1	Provide fixed asset rollforward for the current year.
F.	Fixed Assets	2	Provide detailed listings of all capital outlay expenditures during the current year and reconcile to the additions totaled on the rollforward. The detail should include, for each asset, the date purchased, vendor name, asset description, internal asset number, and amount paid.

Section		#	Description
F.	Fixed Assets	3	Provide detailed listings of all assets sold, traded, junked, disposed of, or otherwise deleted from capital assets during the current year and reconcile to the disposals totaled on the rollforward.
F.	Fixed Assets	4	Provide detailed depreciation schedules and reconcile balances per schedules to the general ledger.
G.	Interfund Transfers & Due to/from funds	1	Schedule of interfund transfers in and out, as well as due "to's" and due "from's" by fund. Amounts should agree to the general ledger. Please provide documentation of the purpose of the transfer and provide documentation of approval.
G.	Interfund Transfers & Due to/from funds	2	Comparison of actual interfund transfers in and out with budgeted amounts.
H.	Accounts Payable	1	Detail analysis of accounts payable and accrued expenses by vendor/invoice by fund. Provide explanations for significant dollar/percent changes from the prior year.
H.	Accounts Payable	2	Subsequent check registers for the period October 1 December 31.
I.	Other Liabilities	1	Detail analysis of all amounts payable to other government units (Federal, State, or local) at 9/30 and reconcile to general ledger.
I.	Other Liabilities	2	Detail analysis of accrued payroll costs (including benefits and other payroll-related expenses, such as those in #3 below) at 9/30, reconciled to the general ledger.
I.	Other Liabilities	3	Detail analysis of accrued personal leave time benefits (compensated absences) payable at 9/30 by fund and reconcile current portion to general ledger. Any amount estimated to be paid over a period in excess of one year should be recorded and reconciled with long-term debt.
K.	Fund Equity	1	Analysis of fund balance (nonspendable, restricted, committed, and assigned) for the year, including beginning balances, reserve additions and releases/ deletions, documentation and authorization related thereto. This analysis should also provide complete documentation for any adjusting journal entries posted to fund equity accounts during the year.
M.	Pensions	1	Actuarial valuations and reports for the defined benefit or contribution pension plan as of 9/30.
M.	Pensions	2	Copies of Trustee statements for all (defined benefit and defined contribution) pension plans with summary sheets identifying all financial activities reported for the year which is reconciled to the general ledger (sufficient to identify all employer and employee contributions, investment earnings from interest, dividends, realized gains/losses, unrealized gains/losses, investment expenses, administrative expenses, operational expenses, refund payments, benefit payments, and other miscellaneous charges, if any).

Section		#	Description
M.	Pensions	3	Copies of participant data provided to actuaries for development of actuary report, as well as a detailed listing of all benefit payments made during the year for the plan.
M.	Pensions	4	Schedule of payments representing all employee and employer contributions to all defined benefit, defined contribution or deferred compensation plans for the current fiscal year.
M.	Pensions	5	SOC 1 Report for the current fiscal year for each of the pension asset custodians.
N.	Budget	1	Copies of the original and final budget.
O.	Grants	1	Schedules of Federal Awards and State Financial Assistance, which include the following information: Grantor/ pass-through agency, Grant/contract number, CFDA/CSFA number, Total award amount, Receivable (deferred revenue) at 9/30, Cash receipts collected during the year, Revenue recognized, Program expenditures.
O.	Grants	2	Copies of existing grant agreements and any amendments for the DOT contracts.
O.	Grants	3	Copies or summary of requests for reimbursements and supporting documentation with reconciliation of revenues and expenses to general ledger that we may request during fieldwork.
P.	Permanent File	1	Please provide copies of any Interlocal Agreements.
P.	Permanent File	2	Bi-annual Unified Planning Work Program.
Q.	Financial Statements	1	Draft of financial statement related notes and RSI.
R.	OPEB	1	OPEB actuarial valuation measurement date September 30, 2018.
R.	OPEB	2	Copies of participant data provided to actuaries for development of actuary report, as well as a detailed listing of all benefit payments made during the year for the plan.

Attachment B

Interim Audit Request List

1. Preliminary 2019 trial balance.
2. Final 2018 trial balance.
3. Copies of grant agreements.
4. Internal control narratives describing the internal control systems.
5. Copies of correspondence from regulatory agencies, federal or state auditors, etc.
6. Preliminary 2019 general ledger detail. We will use for sample selections.
7. Status update on any prior year audit comments or recommendations.

Attachment C
Annual Audit Schedule

ACTIVITY	DATE – FY20 and Beyond Audits	DATE – FY19 Audit
Detailed Audit Plan and Request List		
Coordinate format or list with the CRTPA for all items to be prepared by the CRTPA or the City on behalf of the CRTPA.	First week of July	Included in Contract
Entrance Conference for each organization	To be mutually agreed upon	Upon Execution of Contract
Interim Work	Begin: First week of August (See Note 1) End: Last week of August (See Note 1)	Upon Execution of Contract
Fieldwork	Begin: First week of January End: Last week of February	Late April 2020
<u>Meetings and Exit Conferences</u> - To ensure ongoing communication and timeliness, the following schedule of meetings is anticipated:		
Planning Meeting with CRTPA/City Finance Staff		
<u>Finance/CRTPA</u> Purpose of meeting is to discuss audit approach and timing for interim and year-end work; review detailed Audit Plan, Request List, significant accounting and auditing issues, and other areas deemed necessary.	First week in July (See Note 1)	Upon Execution of Contract
<u>Audit Progress Meetings</u> Two meetings with Financial Management/City Audit Committee to discuss (1) Status of interim work, summarize results and identify key internal control and/or other issues to be addressed and (2) Status of year-end field work, discussion of any issues to date	Last week of August Last week of January	Upon Execution of Contract and Early May 2020

ACTIVITY	DATE – FY20 and Beyond Audits	DATE – FY19 Audit
<u>Ongoing Progress Meetings</u> Progress meetings to be held with auditor's senior and/or manager and designated CRTPA/City of Tallahassee staff. Also, auditor is to present any proposed internal control issues/comments for discussion, further information.	At least monthly throughout audit	As needed throughout the audit.
<u>Notice of Complicating Issues or Events</u> Purpose of the meeting is to alert the auditee and the Audit Committee to any issue or event that requires timely mitigation and/or extraordinary levels of work in order to avoid delays in the completion of an audit.	As needed throughout the audit.	
<u>Exit Conferences/Draft Reports Due</u> Purpose of meetings is to summarize results of fieldwork, review significant findings and the draft of the management letter.	First week in March	Mid-May 2020
<u>Presentation to CRTPA Board</u> Third week in March	Third week in March	June 15, 2020
<u>Date Final Signed Reports are Due</u> It is anticipated that the auditor will deliver the signed Opinion Letters, Management Letters and all requested reports.	Fourth week in March	June 1, 2020
It is anticipated that the auditor will attend a CRTPA meeting at which time the audit report will be submitted for acceptance. The auditor will be available to present the report or to respond to questions as needed.	May	June 15, 2020

March 2, 2020

To the Board of Directors,
Capital Region Transportation Planning Agency:

You have requested that we audit the financial statements of the governmental activities, and each major fund of the Capital Region Transportation Planning Agency (the Agency), as of September 30, 2019, 2020, and 2021, and for the years then ended, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents, and for the option to renew for two additional years, if applicable.

In addition, if applicable, we will audit the Agency's compliance over major federal award programs and major state projects for the years ended September 30, 2019, 2020, and 2021, and for the option to renew for two additional years, if applicable. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Agency's major federal award programs and major state projects.

Accounting principles generally accepted in the United States of America, (U.S. GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) or budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules (if presented as RSI)
3. Pension and OPEB schedules

Supplementary information other than RSI will accompany the Agency's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on whether the following supplementary information is presented fairly in all material respects in relation to the basic financial statements as a whole:

1. Schedule of expenditures of federal awards and state financial assistance (if applicable)

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386-257-4100

133 East Indiana Avenue
DeLand, FL 32724-4329
Telephone: 386-738-3300

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352-378-1331

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850-386-6184

Website: www.jmco.com | Email: info@jmco.com | Member of AGN International with offices in principal cities worldwide

Data Collection Form

Prior to the completion of our engagement, if applicable, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with U.S. GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards (Uniform Guidance), Section 215.97, Florida Statutes, Florida Single Audit Act, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS; Government Auditing Standards of the Comptroller General of the United States of America; Section 215.97, Florida Statutes, Florida Single Audit Act; the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General and will include tests of accounting records, a determination of major state project(s) in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General and other procedures we consider necessary to enable us to express such opinions and to render the required reports. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will issue a written report upon completion of our audit of the Agency's basic financial statements. Our report will be addressed to the governing body of the Agency. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General upon completion of our audit.

Audit of Major Program/Project Compliance

If applicable, our audit of the Agency's major federal award program(s) and state project(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General; and will include tests of accounting records, a determination of major programs/projects in accordance with the Uniform Guidance, Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion on major federal award program and major state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award

programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major state projects. Our procedures will consist of tests of transactions and other applicable procedures described in the State of Florida State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Agency's major state projects. The purpose of these procedures will be to express an opinion on the Agency's compliance with requirements applicable to each of its major state projects in our report on compliance issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

Also, as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs and major state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and state financial assistance expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requirements;
6. For the design, implementation, and maintenance of internal control over federal awards, state financial assistance, and compliance;
7. For establishing and maintaining effective internal control over federal awards and state financial assistance that provides reasonable assurance that the nonfederal entity is managing federal awards and state projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal awards and state financial assistance;

8. For identifying and ensuring that the entity complies with federal and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects;
9. For disclosing accurately, currently, and completely the financial results of each federal award and major state project in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs and state financial assistance projects, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information;
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
24. For identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by Uniform Guidance and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at the commencement of fieldwork.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Investment Attestation Engagement

You have requested that, as applicable, we examine compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* of the Agency for the fiscal years subject to the primary audit engagement. We are pleased to confirm our acceptance and our understanding of this examination engagement by means of this letter. Our examination will be conducted with the objective of expressing an opinion as to whether the Agency complied in all material respects with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

Practitioner Responsibilities

We will conduct our examination in accordance with the attestation standards related to examinations of the American Institute of Certified Public Accountants. An examination-level attestation engagement involves performing procedures to obtain attest evidence about whether compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* is fairly presented, in all material respects, in conformity with Section 218.415, Florida Statutes, *Local Government Investment Policies*. The procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement or misrepresentation of the subject matter, whether due to fraud or error.

Because of the inherent limitations of an examination, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or misrepresentations may not be detected exists, even though the examination is properly planned and performed in accordance with the attestation standards related to examinations of the American Institute of Certified Public Accountants. However, we will inform you of any material errors or fraud that comes to our attention, unless clearly inconsequential.

Management Responsibilities

Our examination will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the design, implementation, and maintenance of internal control relevant to Section 218.415, Florida Statutes, *Local Government Investment Policies*, which is the best means of preventing or detecting errors or fraud;
2. For selecting and determining the suitability and appropriateness of the criteria upon which the Section 218.415, Florida Statutes, *Local Government Investment Policies* will be evaluated; and
3. To provide us with:
 - a. Access to all information of which *management* is aware that is relevant to the Section 218.415, Florida Statutes, *Local Government Investment Policies* such as records,

documentation, and other matters and that you are responsible for the accuracy and completeness of that information;

- b. Additional information that we may request from management for the purpose of the examination; and
- c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain attest evidence.

As part of our examination process, we will request from you written confirmation concerning representations made to us in connection with the examination.

Reporting

We will issue a written report upon completion of our examination of Section 218.415, Florida Statutes, *Local Government Investment Policies*. Our report will be addressed to the governing body. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents or support for any other transactions we select for testing.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We do not host, are not the custodian of, and accept no responsibility for your financial and non-financial data. You acknowledge that you have sole responsibility for the storage and preservation of the Agency's financial and non-financial data.

Zach Chalifour is the service leader for the audit services specified in this letter. His responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the reports.

Our fees for the audit of the financial statements and related services, including expenses, for each of the fiscal years included in this engagement are as follows:

<u>Year</u>	<u>Financial Audit</u>
2019	\$ 16,000
2020	16,500
2021	17,000
2022*	17,500
2023*	18,000

*Additional years subject to approved renewal option of this agreement.

Beyond the initial five-year period noted above, this engagement may be renewed at the option of both parties for up to an additional five years. Any further renewals will be evidenced by a new engagement letter.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

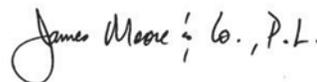
In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We will perform the following nonattest services: preparation of financial statements (if requested), preparation of data collection form. With respect to any nonattest services we perform, the Agency's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Suzanne Lex) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by laws or regulation, or to peer reviews. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We appreciate the opportunity to be of service to the Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



JAMES MOORE & CO., P.L.