

**REQUEST FOR PROPOSAL
FOR
INDEPENDENT AUDIT SERVICES**

RFP NO. 2025-03

CITY OF SAFETY HARBOR, FLORIDA



**CITY OF SAFETY HARBOR
750 MAIN STREET
SAFETY HARBOR, FLORIDA 34695-3553**

SUBJECT:

Independent Audit Services

ISSUE DATE:

November 4, 2025

MAIL PROPOSALS TO:

Rachael Telesca, City Clerk
City of Safety Harbor
750 Main Street
Safety Harbor, FL 34695-3553

DELIVER PROPOSALS TO:

Office of the City Clerk
City of Safety Harbor
750 Main Street
Safety Harbor, FL 34695-3553

**PROPOSALS MUST BE RECEIVED
NO LATER THAN:**

November 25, 2025
2:00 PM
Proposals may not be withdrawn for sixty (60) days after such time and date

**CITY OF SAFETY HARBOR, FLORIDA
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

A. INSTRUCTIONS TO PROPOSERS AND GENERAL PROVISIONS

In accordance with Section 11.45, Florida Statutes, the City Commission of Safety Harbor, Florida is requesting proposals from qualified firms of Certified Public Accountants to conduct an audit of the general-purpose financial statements of the City of Safety Harbor, Florida for the fiscal years ending September 30, 2025, 2026 and 2027. The audit agreement is subject to annual approval by the City with grounds for termination including poor performance, not adhering to time schedules and excessive fee increases.

Sealed Proposals

To be considered, (1) original and seven (7) copies of a proposal should be submitted in a sealed package clearly identified as **“SEALED PROPOSAL – INDEPENDENT AUDIT SERVICES,”** and mailed or hand delivered to:

Rachael Telesca
City Clerk
City of Safety Harbor
750 Main Street
Safety Harbor, FL 34695-3553

The **sealed proposal package** must include a **SEALED SUBMISSION OF THE FEE PROPOSAL FORM** in an envelope identifying the following: **FEE PROPOSAL FORM, RFP NO. 2025-03 FOR INDEPENDENT AUDIT SERVICES, NAME OF PROPOSING FIRM AND CONTACT PERSON.**

All sealed proposals must be in the hands of the City Clerk by 2:00 pm on November 25, 2025.

Responses

All responses must be presented in the same order as specified in this bid. Supporting material may be provided; however, the City's decision will primarily be based upon a comparison of the information specifically requested. The City reserves the right to accept or reject any and/or all proposals and to waive any minor irregularities and technicalities. There is no obligation on the part of the City to award the contract to the lowest responsible Proposer submitting a responsible proposal with a resulting negotiated agreement that is most advantageous and in the best interest of the City. The City shall be the sole judge of the proposal and the resulting negotiated agreement that is in its best interest and its decision shall be final.

All applicable laws and regulations of the State of Florida and ordinances and regulations of the City of Safety Harbor will apply to any resulting agreement.

Proposals shall clearly indicate on the Proposal Form (Appendix D) the legal name, address, and telephone number of the Proposer (company, firm, partnership or individual). Proposals shall be signed above the typed or printed name and title of the signer. The signer shall have the authority to bind the Proposer to the submitted proposal.

All expenses for making proposals to the City are to be borne by the Proposer.

Selection Steps and Calendar

November 4, 2025	Request for Proposal Release Date
November 25, 2025	Request for Proposal Response Deadline, 2:00 PM
November 25, 2025	Request for Proposal Opening, 2:00 PM, City Commission Chambers
December 1, 2025	Audit Committee Proposal Ranking
December 15, 2025	Oral presentations by three (3) top-ranked firms if deemed necessary by the Audit Committee
December 15, 2025	City Commission selects one of top ranked firms recommended by the Audit Committee

Scope of Work

1. The firm agrees to conduct a financial and compliance audit of the City's financial statements for the fiscal years ending September 30, 2025, September 30, 2026 and September 30, 2027, with two (2), one (1) year options for renewal.

2. **Financial Audit**

The scope of the financial and compliance audit shall be in accordance with *Government Auditing Standards* applicable in the State of Florida to audits of local government pursuant to Sections 218.39 and 215.97, Florida Statutes, and all other guidelines and requirements promulgated by the Office of the Audit General.

- a. A preparation and/or examination of financial statements to express an opinion on the fairness of presentation of financial position, results of operations, and changes in financial position in conformity with generally accepted accounting principles and requirements of the State of Florida and other applicable laws, rules and guidelines.
- b. An examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.
- c. An examination of any additional activities necessary to establish compliance with the term "financial audit" as defined and used in *Government Auditing Standards* (2018 Revision) and any amendments thereto.
- d. An examination of any additional activities necessary to establish compliance with the Federal Single Audit Act; United States Office of Management and Budget (OMB) Circular No. A-133: other applicable Federal law; and the Florida Single Audit Act.
- e. The use of financial condition assessment procedures to assist the auditor in the detection of deteriorating financial conditions pursuant to Section 218.39(5), Florida Statutes. The auditor may use financial condition assessment procedures developed by the Auditor General, which are available on the Auditor General's website. The financial condition assessment shall be done as of the fiscal year end; however, the auditor shall give consideration to subsequent events, through the date of the audit report that could significantly impact the local governmental entity's financial condition.

3. **Single Audit**

If applicable, a financial and compliance audit, “single audit”, of Federal and/or State grants shall be performed, as defined in the *Government Auditing Standards*, the provisions of Single Audit Act and the Office of Management and Budget’s Compliance Supplement for Single Audits of State and Local Governments, Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and the State of Florida, *Rules of the Auditor General*.

4. **Fire Service and EMS Audit**

A separate audit shall be performed for the Safety Harbor Emergency Medical Service (EMS) and Fire Service Programs, as presently defined in the Fire and EMS Services Agreements with Pinellas County. This separate audit will be included in the financial statements in a manner approved by the Pinellas County Fire and EMS Division. The Independent Auditor’s Report on the special purpose Schedule of Revenues and Expenditures of the EMS Department is available upon request from the City Clerk’s office.

5. **Community Redevelopment Agency**

A separate compliance audit shall be performed of the financial operations of the Community Redevelopment Agency. This audit shall be included in the financial statements, but a separate report will be provided.

6. **Review of Internal Controls**

An evaluation is to be made of the system of internal control to assess the extent it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations and to provide for efficient and effective operations. The study of internal control should include:

- a. Review of the System, which is primarily the process of obtaining information about the organization and the procedures prescribed and are intended to serve as the basis for tests of compliance and for evaluation of the system.
- b. Tests of Compliance, which is made to provide reasonable assurance that the accounting control procedures are being applied as prescribed.

7. **Reports**

In addition to the Independent Auditor’s Report, the firm agrees to prepare the following reports during the term of the contract:

- a. Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Audit Standards*.
- b. Reports on compliance with specific requirements applicable to Federal and/or State financial assistance.

- c. Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315.
- d. All reports and forms to Federal agencies, such as the Federal Audit Clearinghouse.
- e. The Auditor shall prepare draft financial statements and notes and provide those, along with all adjusting entries and supporting schedules, to the City. The Auditor will be responsible for the preparation of the Management Discussion & Analysis, statistical section, editing and distribution of the Comprehensive Annual Financial Report.

8. **Management Letter**

Independent Auditor's Management letter to include a review of internal controls and provide recommendations for improving financial management.

9. **Additional Services**

If, during the contractual period covered by the agreement, additional services such as operational audits, preparation of bond issues, or other services are needed, the accounting firm may, at the option of the City, be engaged to perform these services at the rates established in the agreement.

10. **Additional Data**

Additional information that the auditing firm deems appropriate to assist in evaluating the proposal should be submitted.

B. PROPOSAL REQUIREMENTS

Eligibility

To be eligible to qualify as external auditor, the following minimum requirements must be met:

- 1. The firm must have been established as a legal entity in the State of Florida and have performed continuous CPA services for a minimum of five (5) years.
- 2. The firm must submit an affirmation that the proposer meets the *Government Auditing Standards* independence requirements as published by the U.S. General Accounting Office.
- 3. The *Government Auditing Standards* require the Certified Public Accountant in charge of the audit to have completed, within the immediate preceding two (2) years, at least twenty-four (24) hours of continuing professional education that directly relate to government auditing and that will enhance the professional proficiency of the auditor to perform audits or attestation engagements.

Information to be included in the Proposal

To assure consistency, proposals must conform to the following format:

1. Title Page

Show the proposal subject, the legal name of the Proposer's firm, local address, telephone number, name of the contact person and date.

2. Table of Contents

Include a clear identification of the material by section and by page number.

3. Letter of Transmittal

Limit to not more than two (2) pages.

- a. Briefly state the Proposer's understanding of the work to be done and make a positive commitment to perform the work within the specified time period.
- b. Give the names of the persons who will be authorized to make representations for the Proposer, their title, addresses, and telephone numbers.
- c. Give the firm's federal taxpayer identification number.

4. Profile of the Proposer

- a. State whether the firm is local, regional, or national.
- b. Give the location of the office from which the work is to be done and the number of partners, managers, supervisor seniors, and other professional staff employed at that office.
- c. Describe the range of activities performed by the local office such as audit, accounting, tax service, or management services.
- d. Describe the local office's management and/or computer assistance capability including the numbers and classifications of personnel skilled in on-line computer auditing.
- e. Describe your firm's current partners, managers, supervisors, or staff experience in preparing governmental financial statements in conformance with the Codification of Governmental Accounting and Financial Reporting Standards Board Pronouncements and Interpretations and in providing assistance to clients in obtaining and maintaining the *Certificate of Achievement for Excellence in Financial Reporting*. Include the names of partners and staff that have recently prepared and successfully received the Certificate on a first- time submission.
- f. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five (5) years that are similar to the engagement described in this Request for Proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours and the name and telephone number of the principal contact. List any engagements with other governmental entities where the firm's office that will be responsible for the

audit was dismissed; its contract terminated or where the governmental entity refused to exercise the right to renew the firm's contract. Indicate the date and the name and telephone number of the principal contact.

5. Summary of the Proposer's Qualifications (In Addition to Minimum Qualifications)

- a. Identify the current partners, managers, and supervisors who will work on the audit including staff from other than the local office, if necessary, for this audit. An organization chart is required. Resumes for each managerial and supervisory person to be assigned to the audit should be submitted and include the following information:
 1. Formal education.
 2. Supplemental education relative to governmental accounting and auditing.
 3. Experience in public accounting in general.
 4. Experience in private business or government.
 5. Experience in auditing governmental units.
 6. Experience in computerized systems in conjunction with (3), (4) and (5) above.
 7. Membership in various National and State governmental accounting boards, committees, or associations (past and present).
 8. Professional recognition such as certified public accounting licenses, awards, etc.
- b. Describe your firm's current partners, managers, and supervisors local governmental audit experience within the State of Florida and give the names and telephone numbers of client officials. Other experience with non-similar governmental units may be included only as ancillary information. Reference Information (Appendix E).
- c. Describe the firm's current partners, managers, and supervisors experience in preparing the single audit for audits of federally assisted programs.
- d. Describe your firm's current partners, managers, and supervisor's participation and experience in peer reviews, specifically the inclusion of governmental audits in the review at both the local and national level.
- e. Describe your firm's current partners, managers, and supervisors who had primary responsibility and interaction with municipal officials regarding the municipalities' receipt of the *Certificate of Achievement for Excellence in Financial Reporting* and the associated municipalities.
- f. Clearly state the government expertise of the firm's staff at the local office level that will be assigned to this project.
- g. Submit a copy of the firm's most recent external quality control review, letters of comments, and a statement as to whether the quality control review included a review of specific government engagements.

6. Audit Approach

- a. Describe the overall approach the firm will take in this audit engagement including the extent to which statistical sampling techniques will be utilized.
- b. Describe the approach that will be used to review the adequacy of the City's system of internal controls.
- c. Describe the approach that will be used in testing for legal and regulatory compliance.
- d. Describe the method and work plan for auditing pending GASB pronouncements in the initial contract year and/or subsequent years.
- e. Describe the assistance that will be provided in meeting the requirements for the *Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting*. The City last received the award for fiscal year ending 2021.

7. Fee Proposal

Disclose the fee proposal (Appendix C) for each of the three (3) years. Certain years may not require a single audit; therefore, the fee proposal must reflect fees both with and without a single audit for each of the three (3) years. The fee proposal shall also include an hourly rate for additional services.

A SEALED SUBMISSION OF THE FEE PROPOSAL FORM shall be included in the sealed proposal package. The fee proposal form shall be in a separately sealed envelope and should reflect the following on the exterior of the envelope: **FEE PROPOSAL FORM, RFP NO. 2025-03 FOR INDEPENDENT AUDIT SERVICES, NAME OF PROPOSING FIRM AND CONTACT PERSON.**

8. Profile of the Proposer - Additional Requirements

Insurance Requirements (Appendix F)
Public Entity Crime Statement (Appendix G)

C. EVALUATION CRITERIA & SELECTION PROCESS

Proposals will be evaluated by the Audit Committee of the City and the proposer will be selected by the City Commission based on, but not limited to, the following criteria in order of importance:

1. Qualifications and Experience
 - a. Quality and experience of government engagements of comparable size and complexity.
 - b. Quality and experience of the firm's professional auditing personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 - c. Quality and experience of the firm's professional auditing personnel assigned to perform Single Audit.
 - e. Proximity of the assigned office.
2. Audit Approach
 - a. Adequacy of proposed staffing plan for the audit.

- b. Adequacy of general overall audit plan.
- c. Adequacy of audit plan for the Single Audit.
- d. Completeness of the response to the Request for Proposal.
- e. Recent, current and projected workload of proposing auditors.

3. Responses of references.
4. Oral presentation of proposer – No more than a 10-minute presentation to be followed by questions posed by the Audit Committee.
5. Fees proposed.

The selection process shall be as follows:

1. The Audit Committee of the City shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. This determination shall be made based on the evaluation criteria set forth above.
2. The City Commission shall then, after making inquiry as to the basis of compensation, select one of the firms recommended by the Audit Committee of the City.
3. The City Commission, or its designee, shall negotiate a contract with the highest-ranked qualified firm unless it documents in its public records the reason for not selecting the highest-ranked qualified firm.
4. Alternatively, the City Commission may select a firm recommended by the Audit Committee of the City and negotiate a contract with said firm using an appropriate alternative negotiation method for which compensation is not the sole or predominate factor used to select the firm.

D. BACKGROUND

The City of Safety Harbor invites Independent Certified Public Accountants, who are licensed to practice in the State of Florida, to submit proposals for the performance of an examination of its financial statements for the period beginning October 1, 2025 and ending September 30, 2027 with the expectation that the annual audit contract will be awarded for two (2) years thereafter, with two (2), one (1) year options for renewal subject to the mutual satisfaction of both parties. The purpose of the examination is to express an opinion on the fairness with which the general purpose financial statements present the City's financial position, results of operations and cash flows of its proprietary fund types in conformity with generally accepted governmental accounting principles and to determine whether operations were conducted in accordance with legal and regulatory requirements.

General Information

1. The auditor's principal contact with the City of Safety Harbor will be Josh Stefancic, City Manager, or his designated representative, who will coordinate the assistance to be provided by the City of Safety Harbor to the auditor.
An organizational chart (Appendix A) and a list of key personnel with the location of their principal offices (Appendix B) are attached.
2. The City of Safety Harbor is one of twenty-four municipalities located in Pinellas County on Florida's west coast. Safety Harbor is a City Commission/City Manager form of

municipal government with a population of approximately 16,762. The City employs approximately 188 full time equivalents with an annual budget of \$132 million.

3. The Comprehensive Annual Financial Report for the fiscal year ended September 30, 2023 and the Fiscal Year 2023/2024 Operating and Capital Budget are available for review on the City's website, www.cityofsafetyharbor.com.
4. The City's accounting system is fully automated. All personnel in the Finance Division, which includes the functions of accounting, financial reporting, budgeting, utility billing/customer service and information systems, have dedicated personal computers. Access to a wired ethernet connection or wireless connection will be made available to the auditors, through the Information Technology Department. The general ledger accounting, payroll, fixed assets, cash receipts and utility billing systems are fully automated. The City's ERP is with BS&A software and is housed in the cloud.
5. The entity includes one blended component unit, the Community Redevelopment Agency (CRA), which is blended as a special revenue fund type component unit into the primary government. The City includes all fund types, as follows: General Fund, Capital Projects Fund, Special Revenue Funds (13), Enterprise Funds (6) and a Fiduciary Fund (1).
6. The City has no internal audit function. Finance Division personnel includes the Finance Director, Assistant Finance Director, Budget Analyst/Accountant, Accountant and other accounting and utilities billing personnel who will be available to assist with the preparation of account analyses, schedules, system reports, etc.
7. Operating and capital budgets for governmental and proprietary fund types are recorded in the automated accounting system. Additionally, budget amendments and transfers are documented and recorded in the system.
8. The City has an Audit Committee, which consists of the Mayor, Vice-Mayor, three (3) Commissioners and two (2) members of the Citizens' Finance Advisory Committee.

E. TIME REQUIREMENTS

1. **Date Audit May Commence**

The City of Safety Harbor will have all necessary Finance management personnel available to meet with the firm's personnel upon execution of the contract.

2. **Schedule for the FY 2025 Audit**

Each of the following shall be completed by the auditor no later than the dates specified unless specific arrangements have been made:

- a. Interim Work shall be completed by auditor no later than March 15, 2026 or as agreed upon between the City and the auditor in writing.
- b. Detailed Audit Plan shall be completed no later than March 15, 2026. The Auditor shall work with Finance staff during development and shall include a list of all schedules to be completed by Finance staff prior to the beginning of field work.
- c. Field Work shall be completed no later than April 30, 2026 or as agreed upon between the City and the auditor in writing.

- d. The Auditor shall prepare all required draft financial statements with accompanying notes and disclosures, MD&A, and statistical section with the audit reports and recommendations to management no later than May 30, 2026 or as agreed upon between the City and the auditor in writing.
- e. The final auditor reports **and management letter to include the Final Comprehensive Annual Financial Report Comprehensive** shall be submitted to Finance no later than June 15, 2026. The Final Comprehensive Annual Financial Report shall be distributed by the Auditors no later than June 18, 2026.

For fiscal years ending September 30, 2026 and September 30, 2027, the schedules will be as agreed upon by mutual written agreement of the City and the auditor.

Notwithstanding the above, throughout the entire term of the agreement, the auditor shall provide all necessary reports so that the City may submit the final Comprehensive Annual Financial Report to the Government Finance Officers Association no later than June 30th (Year #1 – 2025), March 31st (Years 2&3 – 2026/2027).

F. AUDIT COMMITTEE MEETINGS

Meetings are to be held with the City's Audit Committee consistent with the following:

- 1. After completion of interim and before final field work.
 - a. Discuss steps taken by the Finance Division to address findings from the prior year's audit.
 - b. Discuss effect of any regulatory changes or new statements of the Governmental Accounting Standard Board that will require implementation by the City.
 - c. Review of Audit Plan.
 - d. Discuss how plan is progressing.
 - e. Discuss any risks or exposures that have been identified.
 - f. Discuss any issues that may have arisen during the audit.
- 2. Upon completion of final report.
 - a. Review ACFR.
 - b. Review and discuss auditor letters.
 - c. Review and discuss adequacy of City's internal controls.
 - d. Review and discuss City managements' responses to findings.
 - e. Finalize plans for presentation of the audit to City Commission.

Any other meetings as deemed necessary by the City.

G. GENERAL INFORMATION

1. Working Papers

Work papers are the property of the audit firm and shall be retained for the period of three (3) years and shall be available to inspect and reproduce upon request of the City or its authorized representatives.

2. **Staff Assignments**

The City reserves the right to approve, reject or request rotation of staff assigned to the City's audit.

3. **Audit Planning**

An entrance conference shall be held between the City of Safety Harbor's key personnel upon execution of the contract. The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to plan for workspace and other needs of the auditor.

4. **Closing of the Books**

The City will close the books and prepare trial balances no later than December 30th of each year. The auditors shall conduct the audit examination so that their fieldwork will be completed by sixty (60) days from the close of books and preparation of trial balance, where possible. The external auditor will submit copies of their adjusting entries to the City at the completion of fieldwork.

5. **Manner of Payment**

Progress payments will be made based on hours of work completed during the course of the engagement in accordance with an agreement reached during contract negotiations. Interim billings shall cover a period of not less than a calendar month.

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

1. **Finance Division and Clerical Assistance**

The Finance Division staff, and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations shall be the responsibility of the City of Safety Harbor.

2. **Electronic Data Processing (EDP) Assistance**

City of Safety Harbor staff will be available to provide systems documentation and explanations.

3. **Schedules to be prepared by the Staff of the City of Safety Harbor**

The schedules needed to draft the financial reports will be prepared by the City of Safety Harbor staff.

4. **Work Area and Access**

The City will provide the auditor with reasonable workspace, tables and chairs. The auditor will also be provided with reasonable access to a telephone line and wired ethernet, as well as a wireless option.

5. **Report Preparation**

The Auditor shall prepare draft financial statements and notes and provide those along with all adjusting entries and supporting schedules to the City. The Auditor will be responsible for the preparation of the MD&A, statistical section, editing and distribution of the Annual Comprehensive Financial Report.

The Auditor will provide to the City both secure and unsecured final ACFR documents in pdf as well as provide the ACFR word document to city staff upon request.

G. OTHER CONDITIONS

1. **Licenses and Permits**

The successful Proposer agrees to secure all necessary licenses and permits and agrees to comply with all Federal, State and Local laws, as well as local ordinances, rules and/or regulations that in any manner that could affect the services to be provided under the Request for Proposals (hereinafter “RFP”) and any subsequent agreement arising out of the RFP. The successful Proposer is responsible for determining and paying any fees that may be necessary to perform this RFP and any subsequent agreement arising out of the RFP.

2. **Modification**

Oral changes to terms presented in this RFP are not permitted. No change to the terms of this RFP shall be made unless the City gives prior written approval. This provision shall be strictly construed and the Proposer hereby acknowledges and understands that it is solely liable for all costs resulting from, and/or satisfactorily correcting, any change to the RFP, or any subsequent agreement arising out of the RFP, not properly ordered in writing by the City.

3. **Governing Law and Venue**

This RFP, and any subsequent agreement arising out of the RFP, shall be interpreted under and its performance governed by the laws of the State of Florida. Any state suit or action between City and the Proposer arising out of this RFP, and any subsequent agreement arising out of the RFP, shall be brought in the Sixth Judicial Circuit in and for Pinellas County, Florida, and any federal suit or action shall be brought in the U.S. District Court, Middle District of Florida, Tampa Division.

4. **Attorney's Fees**

In the event it becomes necessary for the City to seek legal means to enforce the terms of this RFP, or any subsequent agreement arising out of the RFP, the Proposer will be liable for all reasonable litigation fees and cost incurred by the City in the prosecution or defense of such action, or in any post-judgment or collection proceedings. This shall include any bankruptcy proceedings filed by or against the Proposer.

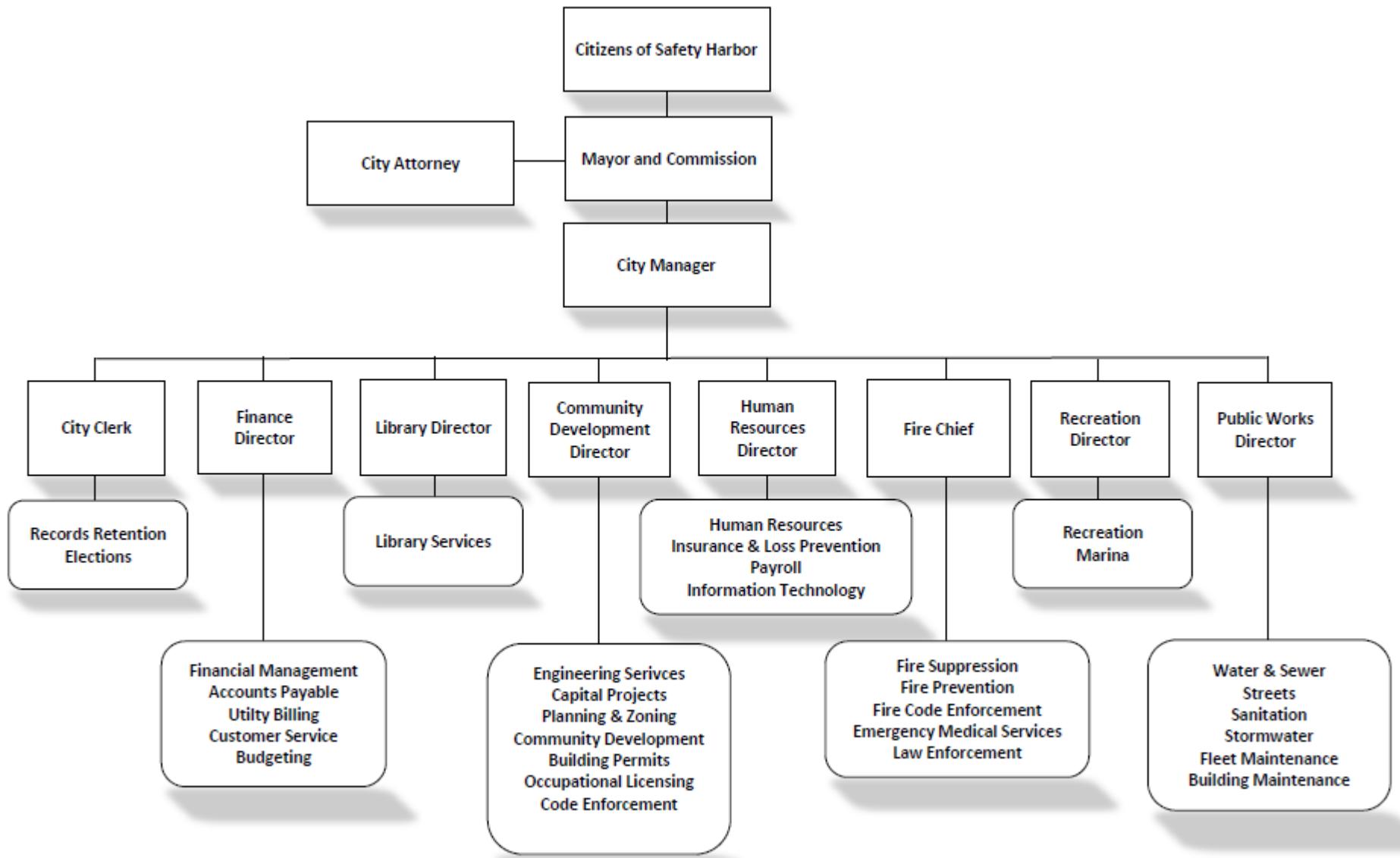
5. **Award**

Nothing contained in the proposal documents is intended or does create an entitlement or property interest in the award of contract to the low proposing vendor. The low proposing vendor is not entitled to award of this contract.

6. **Withdrawal and Termination**

Proposals may not be withdrawn for sixty (60) days after the time and date submitted. Upon award of the RFP, the successful proposer and the City shall be deemed to have entered into an agreement pursuant to the terms and conditions of the RFP and such agreement may only be terminated: (1) by the contractor upon one hundred twenty (120) days' written notice from the contractor to the City; or (2) by the City immediately upon written notice to the contractor, if contractor fails to provide the services required herein in accordance with the terms and conditions stated herein.

APPENDIX A



**CITY OF SAFETY HARBOR
KEY PERSONNEL
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

Location	City of Safety Harbor 750 Main Street Safety Harbor, FL 34695 3553	
Mayor and Commissioners	Joseph Ayoub Carlos Diaz Andy Steingold Jacob Burnett Nancy Besore	Mayor Vice Mayor Commissioner Commissioner Commissioner
Administration	Josh Stefancic	City Manager
City Attorney	Sarah Johnson	Bryant Miller Olive, P.A.
Finance Division	Matthew Converse	Finance Director
Clerk's Office	Rachael Telesca	City Clerk

CITY OF SAFETY HARBOR, FLORIDA
FEE PROPOSAL
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03

The firm of _____
submits the following annual fees:

	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>
1. Financial Audit with Certificate of Achievement Submission	\$ _____	\$ _____	\$ _____
2. Single Audit	\$ _____	\$ _____	\$ _____
3. Hourly Rates for Additional Services	\$ _____	\$ _____	\$ _____

NOTES

- * Fees for one (1) through three (3) must be rounded to the nearest ten (10) dollars.
- * Fees must be typed out under the numeral.
- * An hourly rate sheet for all staff levels must be attached to this Fee Proposal sheet.

APPENDIX D

**CITY OF SAFETY HARBOR, FLORIDA
PROPOSAL FORM
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

Firm Name

Home Office Address

City, State

Telephone Number

Address: Branch office servicing City of Safety Harbor (other than above)

Name, Title & Telephone No. of Contact Representative for City

The undersigned attests to his (her, their) authority to submit this Proposal and to bind the firm herein named to perform as per contract, if the firm is awarded the contract by the City.

Signature

Witness Signature

Typed Name & Title of Above Signer

Witness Signature

APPENDIX E

CITY OF SAFETY HARBOR, FLORIDA REFERENCE INFORMATION FOR INDEPENDENT AUDIT SERVICES RFP NO. 2025-03

Organization _____

Contact Person _____

Address _____

City _____ State _____ Zip _____

Phone Number (_____) _____

Project Cost _____ Date Performed _____

~~~~~

Organization \_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone Number (\_\_\_\_\_) \_\_\_\_\_

Project Cost \_\_\_\_\_ Date Performed \_\_\_\_\_

~~~~~

Organization _____

Contact Person _____

Address _____

City _____ State _____ Zip _____

Phone Number (_____) _____

Project Cost _____ Date Performed _____

~~~~~

Organization \_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone Number (\_\_\_\_\_) \_\_\_\_\_

Project Cost \_\_\_\_\_ Date Performed \_\_\_\_\_

~~~~~

Representative Typed Name/Title _____

Representative Signature _____

Firm _____

**CITY OF SAFETY HARBOR, FLORIDA
INSURANCE REQUIREMENTS
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

INDEMNIFICATION AND INSURANCE REQUIREMENTS

1. **Indemnification**

The parties recognize that the Proposer is an independent Contractor. The Proposer agrees to assume liability for and indemnify, hold harmless, and defend City, its officers, employees, agents and attorneys, from, and against all liability and expense, including reasonable attorney's fees, in connection with any and all claims, demands, damages, actions, causes of action, and suits in equity of whatever kind or nature, including claims for personal injury, property damage, equitable relief, or loss of use, arising out of the execution, performance, nonperformance, or enforcement of this Agreement, whether or not due to or caused by the negligence of the Proposer, its board, officers, employees, agents, and attorneys excluding only the sole negligence of the City, its officers, employees, agents, and attorneys. The Proposer's liability hereunder shall include all attorney's fees and costs incurred by the City in the enforcement of this indemnification provision. This includes claims made by the employees of Proposer against the City and the Proposer hereby waives its entitlement, if any, to immunity under Section 440.11, Florida Statutes. Nothing contained herein shall be construed as a waiver of any defense or immunity of the City as to any third party claims, including but not limited to those based on the doctrine of sovereign immunity or section 768.28, Florida Statutes. The obligations contained in this provision shall survive termination of this Agreement and shall not be limited by the amount of insurance required to obtain or maintained under this Agreement. Subject to the limitations set forth in this provision, Proposer shall assume control of the defense of any claim asserted by a third party against the City and, in connection with such defenses, shall appoint lead counsel, in each case at the Proposer's expense. City shall have the right, at its option, to participate in the defense of any third party claim, without relieving Proposer of any of its obligations hereunder. If the Proposer assumes control of the defense of any third party claim in accordance with this Section, the Proposer shall obtain the prior written consent of the City before entering into any settlement of such claim. Notwithstanding anything to the contrary in this provision, the Proposer shall not assume or maintain control of the defense of any third party claim, but shall pay the fees of counsel retained by the City and all expenses including experts' fees, if (i) an adverse determination with respect to the third party claim would, in the good faith judgment of the City, be detrimental in any material respect of the City's reputation; (ii) the third party claim seeks an injunction or equitable relief against the City; or (iii) the Proposer has failed or is failing to prosecute or defend vigorously the third party claim. Each party shall cooperate, and cause its agents to cooperate, in the defense or prosecution of any third party claim and shall furnish or cause to be furnished such records and information, and attend such conferences, discovery proceedings, hearings, trials, or appeals, as may be reasonably requested in connection therewith. Nothing contained herein shall be limited by the Proposer acquiring insurance, as required by this RFP.

2. **Insurance**

The Proposer will not commence work under a contract until all insurance under this section and such insurance coverage as might be required by the City is obtained.

Such insurance shall be in a form, and from insurance companies, satisfactory to the CITY in limits of not less than ONE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$1,500,000.00), protecting the PROPOSER, to include all officers, employees, agents and assignees of Proposer, against claim of the City for negligence, errors, mistakes or omissions in the performance of the services to be performed and furnished by the PROPOSER.

Notice of Cancellation and/or Restriction

The policy must be endorsed to provide the City of Safety Harbor with sixty (60) days' notice of cancellation, restrictions, or reductions in policy limits, or increase in self-insured retentions, and reflect that the City has been named an additional insured.

Certificates of Insurance and Copies of Policies

Certificates of Insurance evidencing the insurance coverage specified above shall be filed with the City before operations are begun. The required certificates of insurance shall not only name the types of policies provided but shall also refer specifically to this section and the above paragraphs in accordance with which insurance is being furnished and shall state that such insurance is as required by such paragraphs.

If the initial insurance expires prior to the completion of operations and/or services by the Proposer, renewal certificates of insurance and required copies of policies shall be furnished by the Proposer and delivered to the City sixty (60) days prior to the date of their expiration.

Nothing contained herein shall, in any manner, create any liability against the City on behalf of any claim for labor, services, or materials, or of subcontractors, and nothing herein contained shall affect the liability of the Proposer or his sureties to the City or to any workmen or materialmen upon bond given in connection with this Agreement.

**CITY OF SAFETY HARBOR, FLORIDA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THE FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to _____
(Print name of the public entity)

by _____
(Print individual's name and title)

for _____
(Print name of entity submitting sworn statement)

whose business address is _____

and (if applicable) its Federal Employer Identification Number (FEIN) is _____

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement _____).

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States including, but not limited to, any bid proposal, reply or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes means:

- a. A predecessor or successor of a person convicted of a public entity crime; or
- b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of an affiliate. The ownership by one (1) person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under the arm's length agreement, shall be a *prima facie* case that one (1) person controls another person.

A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of the entity.
6. Based upon information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement (indicate which statement applies).

Neither the entity submitting this sworn statement nor any of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting the sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Office of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THE PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO, OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Signature

STATE OF
COUNTY OF

The foregoing instrument was acknowledged before me by means of physical presence
or

online notarization, this _____ by _____, who is

personally known to me or who has produced _____ as
identification

Signature of Notary

Notary Public – State of _____
My Commission expires _____

(Printed, typed or stamped commissioned name
of Notary Public)

Serial number, if any _____

**CITY OF SAFETY HARBOR, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

FIRM SUBMITTING RESPONSE TO RFP

INSTRUCTIONS FOR RFP EVALUATION CRITERIA AND POINT SYSTEM

- Points are assigned to each of the evaluation criteria. Five (5) points being the highest and zero (0) points being the lowest grade. The following guideline is provided to assist in formulating your grade.

Point system

5 = Excellent

4 = Very Good

3 = Good

2 = Satisfactory

1 = Poor

0 = Unacceptable

- Confirm the name of the responding firm is on each evaluation page.
- Review each response and assign a grade to each category using the point system detailed above.
- Sign and date each sheet upon completion.
- Upon the completion of the independent evaluations the Audit Committee will meet to discuss each evaluation. After discussions, the evaluator may revise their grade. Points will be recapped for each firm.
- Recapped points will be tabulated, and the firms will be ranked.

**CITY OF SAFETY HARBOR, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

QUALIFICATIONS AND EXPERIENCE

FIRM SUBMITTING RESPONSE TO RFP _____

1. Qualifications and Experience (zero to 5 points) **Points assigned** _____

Items for consideration:

- Quality and experience on government engagements of comparable size and complexity.
- Quality and experience of the firm's professional auditing personnel assigned to the engagement.
- Quality and experience of the firm's management support staff available for technical consultation.
- Quality and experience of the firm's professional auditing staff assigned to perform the Single Audit.
- Proximity of the assigned office.

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed:

Dated:

**CITY OF SAFETY HARBOR, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

AUDIT APPROACH

FIRM SUBMITTING RESPONSE TO RFP _____

2. Audit Approach (zero to 5 points) **Points assigned** _____

Items for consideration:

- Adequacy of proposed staffing plan for the audit.
- Adequacy of the general overall audit plan.
- Adequacy of the audit plan for the Single Audit.
- Completeness of the response to the Request for Proposal.
- Recent, current and projected workload of proposing auditors.

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated:

**CITY OF SAFETY HARBOR, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

REFERENCES' RESPONSES

FIRM SUBMITTING RESPONSE TO RFP _____

3. Responses of references: (zero to 5 points) **Points assigned** _____

- a. How long has the firm been performing your audit? _____
- b. Has the firm met all applicable deadlines? _____
- c. Has the firm billed for additional services not provided for in the engagement letter?
 - 1) If so, what types of additional services were billed for? _____
 - 2) Do you feel the amounts were fair? _____
- d. Has the firm been able to provide for consistency in audit personnel during the engagement? _____
- e. Have you had any disagreements with the audit firm that were not resolved to your satisfaction? _____
- f. Do you plan to renew your agreement for audit services with the firm? _____

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated: _____

APPENDIX H-D

**CITY OF SAFETY HARBOR, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

ORAL PRESENTATIONS

FIRM SUBMITTING RESPONSE TO RFP _____

4. Oral presentation (zero to 5 points) **Points assigned** _____

Items for consideration:

➤ Were the responses to questions reasonable and adequate?

➤ Were all personnel assigned to the audit present?

➤ Did the proposers maintain a professional appearance?

➤ Was there anything unique about the proposers?

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated: _____

**CITY OF SAFETY HARBOR, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

FIRM SUBMITTING RESPONSE TO RFP _____

5. Costs (zero to 5 points) **Points assigned** _____

Items for consideration:

Points assigned _____

Annual fee 2024/2025

Annual fee 2025/2026 \$ _____

Annual fee 2026/2027 \$ _____

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed:

Dated:

**CITY OF SAFETY HARBOR, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2025-03**

ORGANIZATION SUBMITTING RESPONSE TO RFP _____

Points Recap

1. Qualification and Experience (zero to 5 points) _____
2. Audit Approach (zero to 5 points) _____
3. Responses of references (zero to 5 points) _____
4. Oral Presentation (zero to 5 points) _____
5. Cost (zero to 5 points) _____

Total points

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated: