

AGREEMENT

Between

BROWARD COUNTY

And

BROWARD COUNTY PROPERTY APPRAISER

And

BROWARD COUNTY SHERIFF

And

SUPERVISOR OF ELECTIONS

And

HOUSING FINANCE AUTHORITY
OF BROWARD COUNTY, FLORIDA

And

HEALTH FACILITIES AUTHORITY
OF BROWARD COUNTY, FLORIDA

And

RSM US LLP

For

EXTERNAL AUDIT SERVICES

RFP # R2112554P2

This Agreement ("Agreement") between BROWARD COUNTY, a political subdivision of the State of Florida ("County"),

AND

The BROWARD COUNTY PROPERTY APPRAISER, a constitutional officer of the state of Florida, his/her successors and assigns ("Property Appraiser"),

AND

The BROWARD COUNTY SHERIFF, a constitutional officer of the State of Florida, his/her successors and assigns ("Sheriff"),

AND

The BROWARD COUNTY SUPERVISOR OF ELECTIONS, a constitutional officer of the State of Florida, his/her successors and assigns ("Supervisor of Elections"),

AND

The HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, Florida, a public body corporate and politic ("HFA"),

AND

The HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, Florida, a public body corporate and politic ("HEFA"),

AND

RSM US LLP, Certified Public Accountants, doing business or authorized to do business in the state of Florida, its successors and assigns ("Auditor"), is entered into effective as of the date of execution of this Agreement by County.

RECITALS:

WHEREAS, the County desires to procure the services of a certified public accounting firm to provide external auditing services; and

WHEREAS, the County advertised a Request for Proposal (RFP # R2112554P2), established and participated in a selection committee process, and selected Auditor as the provider of the desired services; and

WHEREAS, the County, Property Appraiser, Sheriff, Supervisor of Elections, HFA, HEFA, and Auditor (collectively, the "Parties") wish to enter into this Agreement to formalize the terms and conditions of their arrangement; NOW, THEREFORE

IN CONSIDERATION of the mutual terms, conditions, promises, covenants, and payments hereinafter set forth, the Parties agree as follows:

ARTICLE 1. DEFINITIONS

- 1.1 **Board**. The Board of County Commissioners of Broward County, Florida.
- 1.2 **Contract Administrator**. The County Auditor of Broward County, Florida as defined in Section 1.5 below.
- 1.3 **County Administrator**. The administrative head of County appointed by the Board.
- 1.4 **County Attorney**. The chief legal counsel for County appointed by the Board.
- 1.5 **County Auditor**. The auditor nominated by an independent board and appointed by a majority of the Board pursuant to Section 4.01 of the Charter of Broward County.
- 1.6 **Constitutional Officers**. The Broward County Property Appraiser, Broward County Sheriff, and Broward County Supervisor of Elections.
- 1.7 **County Business Enterprise or "CBE."** A small business certified as meeting the requirements of Broward County's CBE Program pursuant to Section 1-81, Broward County Code of Ordinances.
- 1.8 **Notice To Proceed**. A written authorization to proceed with the project, phase, or task thereof, issued by the Contract Administrator.
- 1.9 **Services**. All work required by Auditor under this Agreement, including without limitation all deliverables, consulting, training, project management, or other services specified in Exhibit A.
- 1.10 **Financial Statements**. A government-wide Statement of Net Position and Statement of Activities; governmental fund Balance Sheets and Statements of Revenues, Expenditures, and Changes in Fund Balances; proprietary fund Statements of Net Position, Statements of Revenues, Expenses, and Changes in Net Position; and Statements of Cash Flows; fiduciary fund Statement of Fiduciary Assets and Liabilities; component unit Statement of Net Position and Statement of Activities; budget to actual statements for governmental funds where budgets are adopted; and

accompanying notes, all derived from the accounting records, in accordance with generally accepted accounting principles.

1.11 **Subconsultant** or **Subcontractor**. A firm, partnership, corporation, independent contractor (including 1099 individuals), or combination thereof providing services to County through Auditor for all or any portion of the Services. The term "Subconsultant" shall include all "Subcontractors" and the term "Subcontractor" shall include all "Subconsultants."

ARTICLE 2. SCOPE OF SERVICES

2.1 Auditor shall perform all Services identified in this Agreement including without limitation Exhibit A ("Scope of Services"), attached hereto and made a part hereof. The Scope of Services stated in this Agreement is a description of Auditor's obligations and responsibilities and is deemed to include preliminary considerations and prerequisites, and all labor, materials, equipment, and tasks which are such an inseparable part of the work described that exclusion would render performance by Auditor impractical, illogical, or unconscionable.

2.2 Auditor acknowledges that the Contract Administrator has no authority to make changes that would increase, decrease, or otherwise modify the Scope of Services to be provided under this Agreement except as expressly set forth in this Agreement or, to the extent applicable, the Broward County Procurement Code (Chapter 21 of the Broward County Administrative Code). In addition to the Scope of Services, County may, at its sole option, request that Auditor perform additional work ("Additional Services"), which may include, but is not limited to, reviewing and verifying the data used in official statements, reviewing and verifying bond escrow requirements, reviewing and analyzing the efficiency and economy of operations for County programs, and general assistance with any County project. To the extent County decides to exercise its option under this Agreement and arranges for Auditor to perform any Additional Services, the Contract Administrator will execute a Work Authorization (Exhibit B hereto) specifying the type of Additional Services, the amount of Additional Services, the timeframe under which those Additional Services must be performed, and the amount that will be paid by County for such Additional Services. The Contract Administrator may authorize up to \$50,000 of Additional Services per year, in excess of the applicable maximum amount stated in Section 4.1.

2.3 In addition to, and separate and apart from, the \$50,000 yearly authority provided to the Contract Administrator pursuant to Section 2.2 above, the County's Purchasing Director may execute Work Authorizations for which the total cost to the County in the aggregate is within the County's Purchasing Director's Authority. Any Work Authorizations above the County's Purchasing Director's delegated authority shall require Board approval. Subsequent to the full execution of any Work Authorization, the Contract Administrator will issue a Notice to Proceed for those authorized Additional Services. Auditor shall not commence work on any Work Authorization until after receipt of a Notice to Proceed. This Section 2.3 shall supersede any provision to the contrary contained in this Agreement.

ARTICLE 3. TERM AND TIME OF PERFORMANCE

3.1 The term of this Agreement shall begin on the date it is fully executed by the Parties and shall end five (5) years from the date of execution of this Agreement or upon completion of all required Services under this Agreement, whichever occurs later (“Term”). The continuation of this Agreement beyond the end of any County fiscal year is subject to both the appropriation and the availability of funds in accordance with Chapter 129, Florida Statutes.

3.2 Unless otherwise agreed by the Parties in writing, all duties, obligations, and responsibilities of Auditor required by this Agreement shall be completed no later than the dates specified in Exhibit A. Time is of the essence in performing the duties, obligations, and responsibilities required by this Agreement.

3.3 In the event County elects to extend this Agreement beyond the Term, Auditor agrees that it shall continue to provide the Services upon the same terms and conditions as set forth in this Agreement for such extended period, which shall not be more than three (3) months beyond the Term. Auditor shall be compensated for the Services at the rate in effect when the extension was invoked by County. This option, if elected by County, shall be exercised by County's Purchasing Director upon written notice stating the duration of the extended period which notice shall be provided to Auditor at least thirty (30) days prior to the end of the Term.

ARTICLE 4. COMPENSATION

4.1 County will pay Auditor for the Services performed pursuant to this Agreement in accordance with the payment schedule attached hereto as Exhibit C (“Payment Schedule”). Payment will only be made upon completion of the work, which payment shall be accepted by Auditor as full compensation for all such work.

Auditor acknowledges that the amounts set forth in the Payment Schedule are the maximum amounts payable (unless the County and Auditor execute a Work Authorization for Additional Services as specified in Article 2) and constitute a limitation upon County's obligation to compensate Auditor for its work under this Agreement. These maximum amounts, however, do not constitute a limitation of any sort upon Auditor's obligation to perform all items of work required under this Agreement. Unless otherwise expressly stated in this Agreement, Auditor shall not be reimbursed for any expenses it incurs under this Agreement. To the extent there is any material change to the applicable laws, regulations, or generally accepted auditing standards which results in a material increase to the Services being provided under the Scope of Services (“Material Change”), Auditor may, no later than ten (10) days after such Material Change, provide written notice to the County of such Material Change and request that the County assess whether such Material Change should result in an increase to the maximum amounts specified in the Payment Schedule. No later than sixty (60) days after receipt of the Auditor's written notice, the County, in its sole and absolute discretion, shall either: (i) provide Auditor with written notice

rejecting Auditor's request, which shall require Auditor to continue performing the Services at no additional cost; or (ii) provide Auditor with written notice accepting Auditor's request, at which point County shall, in good faith and no later than thirty (30) days after the County's acceptance, meet with Auditor to negotiate a potential increase to the maximum amounts specified in the Payment Schedule. If the County and Auditor are unable, within sixty (60) days after County's acceptance of Auditor's request, to agree upon a change to the maximum amount specified in the Payment Schedule, County, in its sole and absolute discretion, may immediately end negotiations and Auditor shall continue to perform all Services at no additional cost.

4.2 METHOD OF BILLING AND PAYMENT

4.2.1 Auditor may submit invoices for compensation no more often than on a monthly basis, but only after the Services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days of the end of the month except the final invoice which must be received no later than sixty (60) days after expiration or earlier termination of this Agreement. Invoices shall designate the nature of the Services performed and, as applicable, the personnel, hours, tasks, or other detail as requested by the Contract Administrator. In addition, such invoices must indicate all amounts previously paid to Auditor for the Services performed by Auditor during the current fiscal year. Auditor shall submit with each invoice a Certification of Payments to Subcontractors and Suppliers (Exhibit D). The certification shall be accompanied by a copy of the notification sent to each Subcontractor and supplier listed on the form, explaining the good cause why payment has not been made.

4.2.2 County shall pay Auditor within thirty (30) calendar days of receipt of Auditor's proper invoice, as required under the "Broward County Prompt Payment Ordinance," Section 1-51.6, Broward County Code of Ordinances. To be deemed proper, all invoices must comply with the requirements set forth in this Agreement and must be submitted on the form and pursuant to instructions prescribed by the Contract Administrator. Payment may be withheld for failure of Auditor to comply with a term, condition, or requirement of this Agreement.

4.2.3 Auditor shall pay its Subcontractors and suppliers within fifteen (15) days following receipt of payment from County for such subcontracted work or supplies. Auditor agrees that if it withholds an amount as retainage from Subcontractors or suppliers, it will release such retainage and pay same within fifteen (15) days following receipt of payment of retained amounts from County. Failure to pay a Subcontractor or supplier in accordance with this subsection shall be a material breach of this Agreement, unless Auditor demonstrates that such failure to pay results from a bona fide dispute with the Subcontractor or supplier.

4.3 Subcontractors. Auditor shall invoice all Subcontractor fees, whether paid on a “lump sum” or other basis, to County with no markup. Such invoices shall designate the nature of the Services performed by the Subcontractor and, as applicable, the personnel, hours, tasks, or other detail as requested by the Contract Administrator. All Subcontractor fees shall be billed in the actual amount paid by Auditor.

4.4 Notwithstanding any provision of this Agreement to the contrary, County may withhold, in whole or in part, payment to the extent necessary to protect itself from loss on account of inadequate or deficient Services which have not been remedied, resolved, or properly performed in a manner satisfactory to the Contract Administrator or as the result of Auditor’s failure to comply with any provision of this Agreement. The amount withheld shall not be subject to payment of interest by County.

4.5 Payment shall be made to Auditor at the address designated in the Notices Section.

ARTICLE 5. INDEMNIFICATION

Auditor shall at all times hereafter indemnify, hold harmless and defend County and all of County's current and former officers, agents, servants, and employees (collectively, “Indemnified Party”) from and against any and all causes of action, demands, claims, losses, liabilities and expenditures of any kind, including attorneys' fees, court costs, and expenses (collectively, a “Claim”), raised or asserted by any person or entity not a party to this Agreement, which Claim is caused or alleged to be caused, in whole or in part, by any intentional, reckless or negligent act or omission of Auditor, its current or former officers, employees, agents, or servants, arising from, relating to, or in connection with this Agreement. In the event any Claim is brought against an Indemnified Party, Auditor shall, upon written notice from County, defend each Indemnified Party against each such Claim by counsel satisfactory to County or, at County's option, pay all reasonable fees and costs for an attorney selected by the County Attorney to defend the Indemnified Party. The obligations of this Section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by the Contract Administrator and the County Attorney, any sums due Auditor under this Agreement may be retained by County until all of County's claims for indemnification pursuant to this Agreement have been settled or otherwise resolved. Any amount withheld shall not be subject to payment of interest by County.

ARTICLE 6. INSURANCE

6.1 For purposes of this Article, the term “County” shall include Broward County and its members, officials, officers, and employees.

6.2 Auditor shall maintain, at its sole expense and at all times during the term of this

Agreement (unless a different time period is otherwise stated herein), at least the minimum limits of insurance coverage designated in Exhibit E (inclusive of any amount provided by an umbrella or excess policy) in accordance with the terms and conditions stated in this Article. All required insurance shall apply on a primary basis, and shall not require contribution from, any other insurance or self-insurance maintained by County. Any insurance, or self-insurance, maintained by County shall be in excess of, and shall not contribute with, the insurance provided by Auditor.

6.3 Insurers providing the insurance required by this Agreement must either be: (1) authorized by a current certificate of authority issued by the State of Florida to transact insurance in the State of Florida, or (2) except with respect to coverage for the liability imposed by the Florida Workers' Compensation Act, an eligible surplus lines insurer under Florida law. In addition, each such insurer shall have and maintain throughout the period for which coverage is required, a minimum A. M. Best Company Rating of "A-" and a minimum Financial Size Category of "VII." All insurance policies providing coverage as required by this Article 6 and Exhibit E, shall comply with the following:

6.3.1 Commercial General Liability Insurance. Policy shall be no more restrictive than that provided by the latest edition of the standard Commercial General Liability Form (Form CG 00 01) as filed for use in the State of Florida by the Insurance Services Office (ISO), with the exception of endorsements specifically required by ISO or the State of Florida, and liability arising out of:

Terrorism
Sexual molestation
Architects and engineers professional liability, unless coverage for professional liability is specifically required by this Agreement.

County shall be included on the policy (and any excess or umbrella policy) as an "Additional Insured" on a form no more restrictive than ISO form CG 20 10 (Additional Insured – Owners, Lessees, or Contractor). The policy (and any excess or umbrella policy) must be endorsed to waive the insurer's right to subrogate against County.

6.3.2 Business Automobile Liability Insurance. Policy shall be no more restrictive than that provided by Section II (Liability Coverage) of the most recent version of the standard Business Auto Policy (ISO Form CA 00 01) without any restrictive endorsements, including coverage for liability contractually assumed, and shall cover all owned, non-owned, and hired autos used in connection with the performance of work under this Agreement. County shall be included on the policy (and any excess or umbrella policy) as an "Additional Insured." The policy (and any excess or umbrella policy) must be endorsed to waive the insurer's right to subrogate against County.

6.3.3 Workers' Compensation/Employer's Liability Insurance. Such insurance shall be no more restrictive than that provided by the latest edition of the standard Workers' Compensation Policy, as filed for use in Florida by the National Council on Compensation Insurance (NCCI), with the exception of endorsements required by NCCI or the State of Florida. The policy must be endorsed to waive the insurer's right to subrogate against County in the manner which would result from the attachment of the NCCI form "Waiver of our Right to Recover from Others Endorsement" (Advisory Form WC 00 03 13) with County scheduled thereon. Where appropriate, coverage shall be included for any applicable Federal or State employer's liability laws including, but not limited to, the Federal Employer's Liability Act, the Jones Act, and the Longshoreman and Harbor Workers' Compensation Act.

6.3.4 Professional Liability Insurance. Such insurance shall cover Auditor for those sources of liability arising out of the rendering of, or failure to render, professional services as required in this Agreement. If the policy provides coverage on a claims-made basis, such coverage must respond to all claims reported within at least three (3) years following the period for which coverage is required, unless a longer period is indicated in Exhibit E.

6.4 Within fifteen (15) days after the full execution of this Agreement or notification of award, whichever is earlier, Auditor shall provide to County satisfactory evidence of the insurance required in this Agreement. With respect to the Workers' Compensation/Employer's Liability Insurance, Professional Liability, and Business Automobile Liability Insurance, an appropriate Certificate of Insurance identifying the project and signed by an authorized representative of the insurer shall be satisfactory evidence of insurance. With respect to the Commercial General Liability, an appropriate Certificate of Insurance identifying the Agreement, signed by an authorized representative of the insurer, and copies of the actual additional insured endorsements as issued on the policy(ies) shall be satisfactory evidence of such insurance.

6.5 Coverage is not to cease and is to remain in force until County determines all performance required of Auditor is completed. If any of the insurance coverage will expire prior to the completion of the Services, proof of insurance renewal shall be provided to County prior to the policy's expiration. County, to the extent there is a renewal of or amendment to this Agreement, reserves the right to review and revise any insurance requirements contained or referenced in this Article 6 including, but not limited to, deductibles, limits, coverage, and endorsements, based on any changes in market conditions or changes to the Services being provided by Auditor.

6.6 Auditor shall provide County thirty (30) days' advance notice of any cancellation of the policy except in cases of cancellation for non-payment for which County shall be given ten (10) days' advance notice.

6.7 Auditor shall provide, within thirty (30) days after receipt of a written request from

County, a copy of the policies providing the coverage required by this Agreement. Auditor may redact portions of the policies that are not relevant to the insurance required by this Agreement.

6.8 County and Auditor, each for itself and on behalf of its insurers, to the fullest extent permitted by law without voiding the insurance required hereunder, waive all rights against the other party and any of the other party's contractors, subcontractors, agents, and employees for damages or loss to the extent covered and paid for by any insurance maintained by the other party.

6.9 If Auditor uses a Subcontractor, Auditor shall require each Subcontractor to endorse County as an "Additional Insured" on the Subcontractor's Commercial General Liability policy.

ARTICLE 7. TERMINATION

7.1 This Agreement may be terminated for cause by the aggrieved party if the party in breach has not corrected the breach within ten (10) days after receipt of written notice from the aggrieved party identifying the breach. This Agreement may also be terminated for convenience by the Board. Termination for convenience by the Board shall be effective on the termination date stated in written notice provided by County, which termination date shall be not less than thirty (30) days after the date of such written notice. This Agreement may also be terminated by the County Administrator upon such notice as the County Administrator deems appropriate under the circumstances in the event the County Administrator determines that termination is necessary to protect the public health, safety, or welfare. If County erroneously, improperly, or unjustifiably terminates for cause, such termination shall, at County's sole election, be deemed a termination for convenience, which shall be effective thirty (30) days after such notice of termination for cause is provided.

7.2 This Agreement may be terminated for cause for reasons including, but not limited to, Auditor's repeated (whether negligent or intentional) submission for payment of false or incorrect bills or invoices, failure to suitably perform the work, or failure to continuously perform the work in a manner calculated to meet or accomplish the objectives as set forth in this Agreement. This Agreement may also be terminated for cause if Auditor is placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created pursuant to Section 215.473, Florida Statutes, or if Auditor provides a false certification submitted pursuant to Section 287.135, Florida Statutes. This Agreement may also be terminated by the Board:

7.2.1 Upon the disqualification of Auditor as a CBE by County's Director of Office of Economic and Small Business Development ("OESBD") if Auditor's status as a CBE was a factor in the award of this Agreement and such status was misrepresented by Auditor;

7.2.2 Upon the disqualification of Auditor by County's Director of OESBD due to fraud, misrepresentation, or material misstatement by Auditor in the course of obtaining this Agreement or attempting to meet the CBE contractual obligations;

7.2.3 Upon the disqualification of one or more of Auditor's CBE participants by County's Director of the OESBD if any such participant's status as a CBE firm was a factor in the award of this Agreement and such status was misrepresented by Auditor or such participant;

7.2.4 Upon the disqualification of one or more of Auditor's CBE participants by County's Director of the OESBD if such CBE participant attempted to meet its CBE contractual obligations through fraud, misrepresentation, or material misstatement; or

7.2.5 If Auditor is determined by County's Director of the OESBD to have been knowingly involved in any fraud, misrepresentation, or material misstatement concerning the CBE status of its disqualified CBE participant.

7.3 Notice of termination shall be provided in accordance with the "Notices" Section of this Agreement except that notice of termination by the County Administrator, which the County Administrator deems necessary to protect the public health, safety, or welfare may be verbal notice that shall be promptly confirmed in writing in accordance with the "Notices" Section of this Agreement.

7.4 In the event this Agreement is terminated for convenience by County, Auditor shall be paid for any Services properly performed under this Agreement through the termination date specified in the written notice of termination. Auditor acknowledges that it has received good, valuable and sufficient consideration from County, the receipt and adequacy of which are, hereby acknowledged by Auditor, for County's right to terminate this Agreement for convenience.

7.5 In the event this Agreement is terminated for any reason, any amounts due Auditor shall be withheld by County until all documents are provided to County pursuant to Section 9.1.

ARTICLE 8. EQUAL EMPLOYMENT OPPORTUNITY AND CBE COMPLIANCE

8.1 No party to this Agreement may discriminate on the basis of race, color, sex, religion, national origin, disability, age, marital status, political affiliation, sexual orientation, pregnancy, or gender identity and expression in the performance of this Agreement. Auditor shall comply with all applicable requirements of County's CBE Program, as established by Broward County Business Opportunity Act of 2012, Section 1-81, Broward County Code of Ordinances (the "Act"), in the award and administration of this Agreement.

Auditor shall include the foregoing or similar language in its contracts with any Subcontractors,

except that any project assisted by the U.S. Department of Transportation funds shall comply with the non-discrimination requirements in 49 C.F.R. Parts 23 and 26.

Failure by Auditor to carry out any of the requirements of this Section shall constitute a material breach of this Agreement, which shall permit County to terminate this Agreement or to exercise any other remedy provided under this Agreement, Broward County Code of Ordinances, Broward County Administrative Code, or under other applicable law, all such remedies being cumulative.

8.2 Auditor acknowledges that the Board, acting through the OESBD, may make minor administrative modifications to the CBE Program which shall become applicable to this Agreement if the administrative modifications are not unreasonable. Written notice of any such modification shall be provided to Auditor and shall include a deadline for Auditor to notify County if Auditor concludes that the modification exceeds the authority under this Section. Failure of Auditor to timely notify County of its conclusion that the modification exceeds such authority shall be deemed acceptance of the modification by Auditor.

County may add or increase the required participation of CBE firms under this Agreement in connection with any amendment, extension, modification, or change order to this Agreement that, by itself or aggregated with previous amendments, extensions, modifications, or change orders, increases the Agreement price by ten percent (10%) of the initial value of the Agreement, or Fifty Thousand Dollars (\$50,000), whichever is less. Auditor shall make a good faith effort to include CBE firms in work resulting from any such amendment, extension, modification, or change order and shall report such efforts, along with evidence thereof, to the OESBD.

8.3 Auditor will meet the following CBE participation goal by utilizing the CBE firms for the following percentage of Services under this Agreement:

CBE participation goal	25%
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Auditor stipulates that each CBE firm utilized to meet the CBE participation goal must be certified by the OESBD. Auditor shall inform County immediately when a CBE firm is not able to perform or if Auditor believes the CBE firm should be replaced for any other reason, so that the OESBD may review and verify the good faith efforts of Auditor to substitute the CBE firm with another CBE firm. Whenever a CBE firm is terminated for any reason, including cause, Auditor shall provide written notice to the OESBD and shall substitute another CBE firm in order to maintain the level of CBE participation required herein, unless otherwise provided herein or agreed in writing by the Parties. Such substitution shall not be required in the event the termination results from County modifying the Scope of Services and there is no available CBE to perform the new Scope of Services, in which event Auditor shall notify County and the OESBD may adjust the CBE participation goal by written notice to Auditor. Auditor may not terminate a CBE firm for convenience without County's prior written consent, which consent shall not be unreasonably withheld.

8.4 In performing the Services, the Parties hereby incorporate the list of Auditor's participating CBE firms, addresses, scope of work, and the percentage of work amounts identified on each Letter of Intent into this Agreement (Exhibit F). Promptly upon execution of this Agreement by County, Auditor shall enter into a formal contract with the CBE firms listed in Exhibit F and, within five days after the County's request, shall provide copies of the contracts to the Contract Administrator and the OESBD.

8.5 Auditor shall provide written monthly reports to the Contract Administrator attesting to Auditor's compliance with the CBE participation goals stated in this Article 8. In addition, Auditor shall allow County to engage in on-site reviews to monitor Auditor's progress in achieving and maintaining its contractual and CBE Program obligations. Such review and monitoring shall be by the Contract Administrator in conjunction with the OESBD, unless otherwise determined by the County Administrator. County shall have access, without limitation, to Auditor's books and records, including payroll records, tax returns and records, and books of account, on five (5) business days' notice, except that access to Auditor workpapers shall be limited to the Office of the County Auditor.

8.6 In the event of Auditor's noncompliance with its CBE participation goal (including without limitation the unexcused reduction of a CBE firm's participation), the affected CBE firm shall have the right to exercise any remedies as may be available as between the CBE firm and Auditor.

8.7 The Contract Administrator may, at its option, withhold progress payments unless and until Auditor demonstrates timely payments of sums due to all Subcontractors and suppliers. The presence of a "pay when paid" provision in Auditor's contract with a CBE firm shall not preclude County or its representatives from inquiring into allegations of nonpayment.

8.8 By execution of this Agreement, Auditor represents that it has not been placed on the discriminatory vendor list as provided in Section 287.134, Florida Statutes. County hereby materially relies on such representation in entering into this Agreement. An untrue representation of the foregoing shall entitle County to terminate this Agreement and recover from Auditor all monies paid by County pursuant to this Agreement, and may result in Auditor's debarment from County's competitive procurement activities.

ARTICLE 9. MISCELLANEOUS

9.1 Rights in Documents and Work. Except for Auditor workpapers, any and all reports, photographs, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of County, and, if a copyright is claimed, Auditor grants to County a non-exclusive license to use the copyrighted item(s) indefinitely, to prepare derivative works, and to make and distribute copies to the public. In the event of termination of this Agreement, any reports, photographs, surveys, and other data and documents (except for

Auditor workpapers) prepared by Auditor, whether finished or unfinished, shall become the property of County and shall be delivered by Auditor to the Contract Administrator within seven (7) days of termination of this Agreement. Any compensation due to Auditor shall be withheld until all documents are received as provided herein. Auditor shall ensure that the requirements of this Section are included in all agreements with its Subcontractor(s).

9.2 Public Records. To the extent Auditor is acting on behalf of County as stated in Section 119.0701, Florida Statutes, Auditor shall:

- a. Keep and maintain public records required by County to perform the services under this Agreement;
- b. Upon request from County, provide County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time and at a cost that does not exceed that provided in Chapter 119, Florida Statutes, or as otherwise provided by law;
- c. Ensure that public records that are exempt or confidential and exempt from public record requirements are not disclosed except as authorized by law for the duration of this Agreement and following completion or termination of this Agreement if the records are not transferred to County; and
- d. Upon completion or termination of this Agreement, transfer to County, at no cost, all public records in possession of Auditor or keep and maintain public records required by County to perform the services under this Agreement. If Auditor transfers the records to County, Auditor shall destroy any duplicate public records that are exempt or confidential and exempt. If Auditor keeps and maintains public records, Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to County upon request in a format that is compatible with the information technology systems of County.

The failure of Auditor to comply with the provisions of this Section shall constitute a material breach of this Agreement entitling County to exercise any remedy provided in this Agreement or under applicable law.

A request for public records regarding this Agreement must be made directly to County, who will be responsible for responding to any such public records request. Auditor will provide any requested records to County to enable County to timely respond to the public records request.

Any material submitted to County that Auditor contends constitutes or contains trade secrets or is otherwise exempt from production under Florida public records laws (including Florida Statutes Chapter 119) ("Trade Secret Materials") must be separately submitted and conspicuously labeled "EXEMPT FROM PUBLIC RECORD PRODUCT – TRADE SECRET." In addition, Auditor must,

simultaneous with the submission of any Trade Secret Materials, provide a sworn affidavit from a person with personal knowledge attesting that the Trade Secret Materials constitute trade secrets under Florida Statutes Section 812.081 and stating the factual basis for same. In the event that a third party submits a request to County for records designated by Auditor as Trade Secret Materials, County shall refrain from disclosing the Trade Secret Materials, unless otherwise ordered by a court of competent jurisdiction or authorized in writing by Auditor. Auditor shall indemnify and defend County and its employees and agents from any and all claims, causes of action, losses, fines, penalties, damages, judgments and liabilities of any kind, including attorneys' fees, litigation expenses, and court costs, relating to the non-disclosure of any Trade Secret Materials in response to a records request by a third party.

IF AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF FLORIDA STATUTES CHAPTER 119 TO AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (954) 357-5500, SCAMPBELL@broward.org, 115 S. ANDREWS AVE., SUITE 501, FORT LAUDERDALE, FLORIDA 33301.

9.3 Audit Rights, and Retention of Records. County shall have the right to audit the books, records, and accounts of Auditor and its Subcontractors that are related to this Agreement. Auditor and its Subcontractors shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to this Agreement and performance thereunder. All books, records, and accounts of Auditor and its Subcontractors shall be kept in written form, or in a form capable of conversion into written form within a reasonable time, and upon request to do so, Auditor or its Subcontractor, as applicable, shall make same available at no cost to County in written form.

Auditor and its Subcontractors shall preserve and make available, at reasonable times within Broward County for examination and audit by County, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for a minimum period of three (3) years after expiration or termination of this Agreement or until resolution of any audit findings, whichever is longer. County audits and inspections pursuant to this Section may be performed by any County representative (including any outside representative engaged by County). County reserves the right to conduct such audit or review at Auditor's place of business, if deemed appropriate by County, with seventy-two (72) hours' advance notice.

Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for County's disallowance and recovery of any payment made on the basis of such entry. If an audit or inspection in accordance with this Section discloses overpricing or overcharges to County of

any nature by the Auditor in excess of five percent (5%) of the total contract billings reviewed by County, the reasonable actual cost of County's audit shall be reimbursed to the County by the Auditor in addition to making adjustments for the overcharges. Any adjustments and/or payments due to County as a result of such audit or inspection shall be made within thirty (30) days from presentation of County's findings to Auditor.

Auditor shall ensure that the requirements of this Section are included in all agreements with its Subcontractor(s).

9.4 Truth-In-Negotiation Representation. Auditor's compensation under this Agreement is based upon representations supplied to County by Auditor, and Auditor certifies that the wage rates, factual unit costs, and other information supplied to substantiate Auditor's compensation, including without limitation in the negotiation of this Agreement, are accurate, complete, and current at the time of contracting. County shall be entitled to recover any damages it incurs to the extent any such representation is untrue or inaccurate.

9.5 Public Entity Crime Act. Auditor represents that it is familiar with the requirements and prohibitions under the Public Entity Crime Act, Section 287.133, Florida Statutes, and represents that its entry into this Agreement will not violate that Act. In addition to the foregoing, Auditor further represents that there has been no determination that it committed a "public entity crime" as defined by Section 287.133, Florida Statutes, and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether Auditor has been placed on the convicted vendor list. Notwithstanding any provision in this Agreement to the contrary, if any representation stated in or in connection with this Section is false, County shall have the right to immediately terminate this Agreement and recover all sums paid to Auditor under this Agreement.

9.6 Independent Contractor. Auditor is an independent contractor under this Agreement. In providing Services under this Agreement, neither Auditor nor its agents shall act as officers, employees, or agents of County. Auditor shall not have the right to bind County to any obligation not expressly undertaken by County under this Agreement.

9.7 Third Party Beneficiaries. Neither Auditor nor County intends to directly or substantially benefit a third party by this Agreement. Therefore, the Parties acknowledge that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Agreement.

9.8 Notices. In order for a notice to a party to be effective under this Agreement, notice must be sent via U.S. first-class mail with a contemporaneous copy via e-mail to the addresses listed below and shall be effective upon mailing. The addresses for notice shall remain as set forth herein unless and until changed by providing notice of such change in accordance with the provisions of this Section.

FOR COUNTY:

Broward County Auditor
Attn: Bob Melton
Governmental Center, Room 520
115 South Andrews Avenue
Fort Lauderdale, Florida 33301
Email address: bmelton@broward.org

FOR AUDITOR:

RSM US LLP
Attn: Bob Feldmann & Brett Friedman
100 NE Third Avenue Suite 300
Fort Lauderdale, Florida 33301
Email address: Brett.Friedman@rsmus.com

9.9 Assignment and Performance. Except for subcontracting approved in writing by County at the time of its execution of this Agreement or any written amendment hereto, neither this Agreement nor any right or interest herein may be assigned, transferred, subcontracted, or encumbered by Auditor without the prior written consent of County. If Auditor violates this provision, County shall have the right to immediately terminate this Agreement. Auditor represents that each person and entity that will provide Services under this Agreement is duly qualified to perform such Services by all appropriate governmental authorities, where required, and is sufficiently experienced and skilled in the area(s) for which such person or entity will render Services. Auditor agrees that all Services under this Agreement shall be performed in a skillful and respectful manner, and that the quality of all such Services shall equal or exceed prevailing industry standards for the provision of such Services.

9.10 Conflicts. Neither Auditor nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with Auditor's loyal and conscientious exercise of judgment and care related to its performance under this Agreement. None of Auditor's officers or employees shall, during the term of this Agreement, serve as an expert witness against County in any legal or administrative proceeding in which he, she, or Auditor is not a party, unless compelled by court process. Further, such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or prejudicial to the interests of County in connection with any such pending or threatened legal or administrative proceeding unless compelled by court process. The limitations of this Section shall not preclude Auditor or any persons in any way from representing themselves, including giving expert testimony in support thereof, in any action or in any administrative or legal proceeding. In the event Auditor is permitted pursuant to this Agreement to utilize Subcontractors to perform any Services required by this Agreement,

Auditor shall require such Subcontractors, by written contract, to comply with the provisions of this Section to the same extent as Auditor.

9.11 Materiality and Waiver of Breach. Each requirement, duty, and obligation set forth herein was bargained for at arm's-length and is agreed to by the Parties. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement, and each is, therefore, a material term hereof. County's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

9.12 Compliance with Laws. Auditor shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

9.13 Severability. In the event any part of this Agreement is found to be unenforceable by any court of competent jurisdiction, that part shall be deemed severed from this Agreement and the balance of this Agreement shall remain in full force and effect.

9.14 Joint Preparation. This Agreement has been jointly prepared by the Parties hereto, and shall not be construed more strictly against either Party.

9.15 Interpretation. The headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement. All personal pronouns used in this Agreement shall include the other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein," "hereof," "hereunder," and "hereinafter" refer to this Agreement as a whole and not to any particular sentence, paragraph, or Section where they appear, unless the context otherwise requires. Whenever reference is made to a Section or Article of this Agreement, such reference is to the Section or Article as a whole, including all of the subsections of such Section, unless the reference is made to a particular subsection or subparagraph of such Section or Article.

9.16 Priority of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any document or exhibit attached hereto or referenced or incorporated herein and any provision of Articles 1 through 9 of this Agreement, the provisions contained in Articles 1 through 9 shall prevail and be given effect.

9.17 Law, Jurisdiction, Venue, Waiver of Jury Trial. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the state of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Agreement shall be in the state courts of the Seventeenth Judicial Circuit in and for Broward County, Florida. If any

claim arising from, related to, or in connection with this Agreement must be litigated in federal court, the exclusive venue for any such lawsuit shall be in the United States District Court or United States Bankruptcy Court for the Southern District of Florida. **BY ENTERING INTO THIS AGREEMENT, AUDITOR AND COUNTY HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT. IF A PARTY FAILS TO WITHDRAW A REQUEST FOR A JURY TRIAL IN A LAWSUIT ARISING OUT OF THIS AGREEMENT AFTER WRITTEN NOTICE BY THE OTHER PARTY OF VIOLATION OF THIS SECTION, THE PARTY MAKING THE REQUEST FOR JURY TRIAL SHALL BE LIABLE FOR THE REASONABLE ATTORNEYS' FEES AND COSTS OF THE OTHER PARTY IN CONTESTING THE REQUEST FOR JURY TRIAL, AND SUCH AMOUNTS SHALL BE AWARDED BY THE COURT IN ADJUDICATING THE MOTION.**

9.18 Force Majeure. If the performance of this Agreement, or any obligation hereunder is prevented by reason of hurricane, earthquake, or other casualty caused by nature, or by labor strike, war, or by a law, order, proclamation, regulation, ordinance of any governmental agency, the party so affected, upon giving prompt notice to the other party, shall be excused from such performance to the extent of such prevention, provided that the party so affected shall first have taken reasonable steps to avoid and remove such cause of non-performance and shall continue to take reasonable steps to avoid and remove such cause, and shall promptly notify the other party in writing and resume performance hereunder whenever such causes are removed; provided, however, that if such non-performance exceeds sixty (60) days, the party that is not prevented from performance by the force majeure event shall have the right to terminate this Agreement upon written notice to the party so affected. This Section shall not supersede or prevent the exercise of any right the Parties may otherwise have to terminate this Agreement.

9.19 Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by the Board and Auditor or others delegated authority or otherwise authorized to execute same on their behalf.

9.20 Prior Agreements. This Agreement represents the final and complete understanding of the Parties regarding the subject matter hereof and supersedes all prior and contemporaneous negotiations and discussions regarding that subject matter. There is no commitment, agreement, or understanding concerning the subject matter of this Agreement that is not contained in this written document.

9.21 HIPAA Compliance. It is expressly understood by the Parties that County personnel or their agents have access to protected health information (hereinafter known as "PHI") that is subject to the requirements of 45 C.F.R. Parts 160, 162, and 164 and related regulations. Auditor and its Subcontractors are required to comply with the Health Insurance Portability and Accountability Act of 1996 (hereinafter known as "HIPAA"). Auditor and its Subcontractors shall fully protect individually identifiable health information as required by HIPAA and shall, prior to

the execution of this Agreement, execute a Business Associate Agreement in the form attached hereto as Exhibit G for the purpose of complying with HIPAA. Where required, Auditor and its Subcontractors shall handle and secure such PHI in compliance with HIPAA and its related regulations and, if required by HIPAA or other laws, include in its "Notice of Privacy Practices" notice of Auditor's, Subcontractor's, and County's uses of client's PHI. The requirement to comply with this provision and HIPAA shall survive the expiration or earlier termination of this Agreement. County hereby authorizes the County Administrator to sign Business Associate Agreements on its behalf. Auditor shall ensure that the requirements of this Section are included in all agreements with its Subcontractors.

9.22 Payable Interest

9.21.1 Payment of Interest. County shall not be liable to pay any interest to Auditor for any reason, whether as prejudgment interest or for any other purpose, and in furtherance thereof Auditor waives, rejects, disclaims and surrenders any and all entitlement it has or may have to receive interest in connection with a dispute or claim arising from, related to, or in connection with this Agreement. This subsection shall not apply to any claim for interest, including for post-judgment interest, if such application would be contrary to applicable law.

9.21.2 Rate of Interest. If the preceding subsection is inapplicable or is determined to be invalid or unenforceable by a court of competent jurisdiction, the annual rate of interest payable by County under this Agreement, whether as prejudgment interest or for any other purpose, shall be, to the full extent permissible under applicable law, 0.25% (one quarter of one percent) simple interest (uncompounded).

9.23 Incorporation by Reference. Any and all Recital clauses stated above are true and correct and are incorporated herein by reference. The attached Exhibits are incorporated into and made a part of this Agreement.

9.24 Representation of Authority. Each individual executing this Agreement on behalf of a party hereto hereby represents and warrants that he or she is, on the date he or she signs this Agreement, duly authorized by all necessary and appropriate action to execute this Agreement on behalf of such party and does so with full legal authority.

9.25 Counterparts and Multiple Originals. This Agreement may be executed in multiple originals, and may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

9.26 Domestic Partnership Requirement. Unless this Agreement is exempt from the provisions of Section 16½-157 of the Broward County Code of Ordinances, which requires County

contractors to provide benefits to domestic partners of their employees, Auditor agrees to fully comply with Section 16½-157 during the entire term of this Agreement. If Auditor fails to fully comply with that Section, such failure shall constitute a material breach which shall allow County to exercise any remedy available under this Agreement, under applicable law, or under Section 16½-157. For that purpose, the contract language referenced in Section 16½-157 is incorporated herein as though fully set forth in this Section.

9.27 Drug-Free Workplace. It is a requirement of County that it enter into contracts only with firms that certify the establishment of a drug-free workplace in accordance with Section 21.31(a)(2) of the Broward County Code of Ordinances. Execution of this Agreement by Auditor shall serve as Auditor's required certification that it has a drug-free workplace program in accordance with Section 287.087, Florida Statutes, and Section 21.31(a)(2) of the Broward County Code of Ordinances, and that it will maintain such drug-free workplace program for the full term of this Agreement.

9.28 Contingency Fee. Auditor represents that it has not paid or agreed to pay any person or entity, other than a bona fide employee working solely for Auditor, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. If County learns that this representation is false, County shall have the right to terminate this Agreement without any further liability to Auditor. Alternatively, if such representation is false, County, at its sole discretion, may deduct from the compensation due Auditor under this Agreement the full amount of such fee, commission, percentage, gift, or consideration.

9.29 Living Wage Requirement. If Auditor is a "covered employer" within the meaning of the Broward County Living Wage Ordinance, Sections 26-100 et seq. of the Broward County Code of Ordinances, Auditor agrees to and shall pay to all of its employees providing "covered services," as defined therein, a living wage as required by such ordinance, and Auditor shall fully comply with the requirements of such ordinance. Auditor shall be responsible for and shall ensure that all of its Subcontractors that qualify as "covered employers" fully comply with the requirements of such ordinance.

9.30 Use of County Logo. Auditor shall not use County's name, logo, or otherwise refer to this Agreement in any marketing or publicity materials without the prior written consent of County.

(The remainder of this page is intentionally left blank.)

IN WITNESS WHEREOF, the Parties hereto have made and executed this AGREEMENT BETWEEN BROWARD COUNTY AND BROWARD COUNTY PROPERTY APPRAISER AND BROWARD COUNTY SHERIFF AND BROWARD COUNTY SUPERVISOR OF ELECTIONS AND HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA AND HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA AND RSM US LLP, FOR EXTERNAL AUDIT SERVICES on the respective dates under each signature:

Broward County, through its Board of County Commissioners, signing by and through its Mayor or Vice-Mayor, authorized to execute same by Board action on the _____ day of _____, 20____.

COUNTY

ATTEST:

BROWARD COUNTY, by and through its Board of County Commissioners

Broward County Administrator, as Ex-officio Clerk of the Broward County Board of County Commissioners

By: _____
_____ day of _____, 20____

Insurance requirements approved by Broward County Risk Management Division:

By: Tim Crowley
Name: Tim Crowley
Title: Reports Specialist

Approved as to form by
Andrew J. Meyers
Broward County Attorney
Governmental Center, Suite 423
115 South Andrews Avenue
Fort Lauderdale, Florida 33301
Telephone: (954) 357-7600
Telecopier: (954) 357-7641

By: Israel Fajardo 10-12-2017
Israel Fajardo (Date)
Assistant County Attorney

For By: Annika Ashton 10/12/17
Annika Ashton (Date)
Assistant County Attorney

AGREEMENT BETWEEN BROWARD COUNTY AND BROWARD COUNTY PROPERTY APPRAISER AND BROWARD COUNTY SHERIFF AND BROWARD COUNTY SUPERVISOR OF ELECTIONS AND HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA AND HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA AND RSM US LLP, FOR EXTERNAL AUDIT SERVICES.

Broward County Property Appraiser, signing by and through _____,
duly authorized to execute same.

PROPERTY APPRAISER

WITNESSES:

Signature

Print/Type Name

Signature

Print/Type Name

By: _____

(Print/Type Name)

___ day of _____, 20__.

AGREEMENT BETWEEN BROWARD COUNTY AND BROWARD COUNTY PROPERTY APPRAISER AND BROWARD COUNTY SHERIFF AND BROWARD COUNTY SUPERVISOR OF ELECTIONS AND HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA AND HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA AND RSM US LLP, FOR EXTERNAL AUDIT SERVICES.

Broward County Sheriff, signing by and through _____, duly authorized to execute same

WITNESSES:

SHERIFF

Signature

By: _____

Print/Type Name

(Print/Type Name)

Signature

____ day of _____, 20____.

Print/Type Name

AGREEMENT BETWEEN BROWARD COUNTY AND BROWARD COUNTY PROPERTY APPRAISER AND BROWARD COUNTY SHERIFF AND BROWARD COUNTY SUPERVISOR OF ELECTIONS AND HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA AND HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA AND RSM US LLP, FOR EXTERNAL AUDIT SERVICES.

Broward County Supervisor of Elections, signing by and through _____, duly authorized to execute same

WITNESSES:

SUPERVISOR OF ELECTIONS

Signature

By: _____

Print/Type Name

(Print/Type Name)

Signature

___ day of _____, 20__.

Print/Type Name

AGREEMENT BETWEEN BROWARD COUNTY AND BROWARD COUNTY PROPERTY APPRAISER AND BROWARD COUNTY SHERIFF AND BROWARD COUNTY SUPERVISOR OF ELECTIONS AND HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA AND HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA AND RSM US LLP, FOR EXTERNAL AUDIT SERVICES.

Housing Finance Authority of Broward County, Florida, signing by and through its Chair or Vice Chair, duly authorized to execute same

ATTEST:

HOUSING FINANCE AUTHORITY
OF BROWARD COUNTY, FLORIDA

Secretary

By: _____
Chair

Print/Type Name

(Print/Type Name)

___ day of _____, 20__.

AGREEMENT BETWEEN BROWARD COUNTY AND BROWARD COUNTY PROPERTY APPRAISER AND BROWARD COUNTY SHERIFF AND BROWARD COUNTY SUPERVISOR OF ELECTIONS AND HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA AND HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA AND RSM US LLP, FOR EXTERNAL AUDIT SERVICES.

Health Facilities Authority of Broward County, Florida, signing by and through _____,
duly authorized to execute same

ATTEST:

HEALTH FACILITIES AUTHORITY
OF BROWARD COUNTY, FLORIDA

Secretary

By: _____

Print/Type Name

(Print/Type Name)

___ day of _____, 20___.

AGREEMENT BETWEEN BROWARD COUNTY AND BROWARD COUNTY PROPERTY APPRAISER AND BROWARD COUNTY SHERIFF AND BROWARD COUNTY SUPERVISOR OF ELECTIONS AND HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA AND HEALTH FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA AND RSM US LLP, FOR EXTERNAL AUDIT SERVICES

RSM US LLP signing by and through its Partner, duly authorized to execute same.

RSM US LLP, a Florida
Limited Liability Partnership authorized
to do business in the State of Florida

ATTEST:

By Robert R. Feldmann
Printed Name: Robert R. Feldmann
Title: Partner

Secretary

10th day of October, 2017.

(SEAL)

OR

WITNESSES:

[Signature]
Signature

DONNOVAN MAGINLEY
Print/Type Name

[Signature]
Signature

Brett Friedman
Print/Type Name

Exhibit A

SCOPE OF SERVICES

I. SCOPE AND REPORTING

A. Financial Statements

AUDITOR shall perform a financial and compliance audit in accordance with Chapter 11.45, Florida Statutes, Section 218.39, Florida Statutes, Chapter 10.550, Rules of the Auditor General, and Title 2 Code of Federal Regulations, Part 200, Grants and Agreements in order to express an opinion on the financial statements of the County, the Constitutional Officers (except the Clerk), and the Component Units of the County. While subject to change in any fiscal year, these financial statements are expected to include the following opinion units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34:

- Governmental Activities
- Business-type Activities
- Each Major Fund:
 - General Fund
 - Sheriff Contractual Services Fund (special revenue fund)
 - Capital Outlay Reserve Fund (capital projects fund)
 - Aviation Fund (enterprise fund)
 - Port Everglades Fund (enterprise fund)
 - Water and Wastewater Fund (enterprise fund)
- Aggregate Remaining Fund Information (internal service funds, agency funds, nonmajor enterprise funds, and nonmajor governmental funds)
- Aggregate Discretely Presented Component Units

The Scope of Services shall apply to each fiscal year audited. The fiscal years to be audited will be the years ending September 30, 2017, 2018, 2019, 2020, and 2021. The examination should be to the extent necessary for AUDITOR to express an opinion on the fairness with which the financial statements present the financial position, results of operations, and changes in financial position, in conformity with generally accepted accounting principles, including, but not limited to, the requirements of the Title 2 Code of Federal Regulations, Part 200, Grants and Agreements, and the Florida Single Audit Act.

To this effect, AUDITOR shall familiarize itself with the compliance requirements of any and all federal, state, and county rules and regulations, ordinances, codes, charters, and bond covenants. Rules and regulations that may pertain to the work required pursuant to this Agreement, include, but shall not be limited to, the following:

- Chapter 11.45, Florida Statutes and Chapter 10.550, Rules of the Auditor General

- American Institute of Certified Public Accountants (AICPA) Audits of State and Local Governments
- Comptroller General of the U.S.'s Governmental Auditing Standards
- Title 2 Code of Federal Regulations, Part 200, Grants and Agreements and
- Florida Single Audit Act
- Federal and State Grant Contract Requirements

The statements to be audited will be prepared by the County's Finance and Administrative Services Department, appropriate Constitutional Officer, or Component Unit. AUDITOR will submit any proposed adjusting journal entries to the Finance and Administrative Services Department, appropriate Constitutional Officer, or Component Unit for approval in a timely manner.

COUNTY understands and agrees that the underlying books and records of account must be properly closed as required by Florida Statutes to maintain the independence of AUDITOR and to allow AUDITOR reasonable time to meet the completion deadlines.

B. Review of Internal Control

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

1. Review of processes, which is primarily obtaining an understanding of the organization and its prescribed procedures to serve as the basis for tests of compliance and evaluation of the internal controls.
2. Test of controls, which are made to provide reasonable assurance that accounting control procedures are being applied as prescribed.

C. Information Systems Controls Review

A review of information technology general controls and application controls relevant to COUNTY'S internal control over financial reporting, based on an evaluation of significant accounts, disclosures, and relevant assertions.

D. Audit Reports

The audit reports are to include the AUDITOR's opinion and any and all audited financial statements and management letters. The AUDITOR shall, upon the request of COUNTY, perform an oral presentation summarizing the results of the audits.

1. Opinion-Comprehensive Annual Financial Report (CAFR)

This report shall contain an opinion for each opinion unit, as defined by GASB Statement No. 34, comprising the basic financial statements of the County, Constitutional Officers, and Component Units. AUDITOR shall provide one signed original of the opinion letter.

2. Opinion - Aviation, Port and WWS

3. Report on Federal and State Grants

The scope of the examination shall include grant audits required by State and Federal authorities, including, but not limited to, the Florida Single Audit Act, Title 2 of the Code of Federal Regulations, Part 200 Grants and Agreements, and the Rules of the Auditor General. AUDITOR shall provide 50 bound copies of the report.

4. Reports in Accordance with Government Auditing Standards and Chapter 10.550, Rules of the Auditor General

- 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 Auditing Standards
- Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes County.
- Independent Accountant's Report on Compliance with Section 365.173, Florida Statutes

5. Management Letters

AUDITOR shall prepare management letters for each audited entity in accordance with the Rules of the Auditor General which shall contain all audit findings and, at a minimum, address each of the following:

- Whether errors or irregularities reported in the preceding audit report have been corrected;
- Whether recommendations made in the preceding audit report have been implemented;
- Recommendations to improve management, accounting procedures, internal controls, and increase efficiency;
- Violation of any laws, rules, and regulations discovered within the scope of the audit;
- Illegal expenditures discovered within the scope of the audit;
- Improper or inadequate accounting procedures;
- Failure to properly record financial transactions; and

- Other inaccuracies, irregularities, shortages, and defalcations discovered by the AUDITOR

The drafts of the management letter for the County and each Enterprise Fund that has a separately issued financial statement are to be discussed with the County Administrator, Director of Finance and Administrative Services, Director of Accounting, and County Auditor before issuance in final form. The draft management letter for each Constitutional Officer and each Component Unit will be discussed with their designated representative before issuance in final form. The final management letters for the County, Enterprise Funds, Constitutional Officers, and Component Units shall be presented to the Board.

E. Other Considerations

Except as may be otherwise required by Federal or State Grantors, all grant audits will be performed within the scope and parameters of the Federal Single Audit Act Florida Single Audit Act, and the Rules of the Auditor General.

In addition to the audits identified above, there are a number of audit requirements of the County's various bonded debt obligations. It is the express intent of the Board and the Constitutional Officers that duplication of effort during the audit engagements be avoided and that all audit requirements be encompassed by the county-wide audit to the fullest extent possible.

The audits described herein shall include procedures designed to detect errors and irregularities which would have a material effect on the financial statements. To the extent that the AUDITOR detects such material errors or irregularities, AUDITOR shall promptly report such matters, in writing, to the County Auditor, County Administrator, appropriate Constitutional Officer, or higher level Officer, if appropriate.

COUNTY expressly permits AUDITOR to consult with the Auditor General of the State of Florida and the federally designated "Cognizant Agency" on any matter pertaining to the audit which in the judgment of the AUDITOR would be important to the conduct of its examination or its report on the results thereof.

In meeting the 25% CBE goal, AUDITOR shall assign the CBE firm(s) responsibility for issuing Audit Opinion(s) for Reports identified in the Scope of Services in Sections D, F and G commensurate with the professional abilities and capabilities of the CBE firm(s).

Financial reporting divisions and offices for the following major funds are separate and apart from the County's Finance and Administrative Services Department:

- Aviation Fund (enterprise fund)
- Port Everglades Fund (enterprise fund)
- Water and Wastewater Fund (enterprise fund)

Certain financial reporting processes and record keeping are performed separately by these offices. In addition, the Constitutional Officers and Component Units may maintain their own, independent accounting system and records.

The Clerk is presented in the County's financial statements as a discretely presented component unit. The Clerk is expected to be audited by other auditors and the scope of services contemplated in this Request for Proposal does not anticipate an examination of their financial statements. However, the successful firm will be responsible for providing the Clerk's financial statements for inclusion into the Broward County Comprehensive Annual Financial Report (CAFR).

F. Other Services to be Provided

In addition to the audit of the COUNTY'S financial statements and incorporation of financial statements audited by other Auditors (if applicable), AUDITOR will issue separate audit reports for the following:

1. Constitutional Officers

- Sheriff's Office – 15 bound copies and 1 electronic copy.
- Supervisor of Elections – 15 bound copies and 1 electronic copy.
- Property Appraiser – 15 bound copies and 1 electronic copy.

2. Discretely Presented Component Units

- Housing Finance Authority – 15 bound copies and 1 electronic copy.
- Health Facilities Authority – 15 bound copies and 1 electronic copy.

3. Special Reports

- Broward County, Florida Statement of County Funded Court-Related Functions, Section 29.0085 Florida Statutes. Examination of Arithmetical Accuracy and Compliance of Sections 29.008 and 29.0085, Florida Statutes by Independent Auditors – 10 bound copies and 1 electronic copy.
- Broward County Aviation Department Reports on Passenger Facility Charge Program in Accordance with Passenger Facility Audit Guide for Public Agencies – 25 bound copies and 1 electronic copy.
- Independent Accountants' Report on Applying Agreed-Upon Procedures on the Federal Funding Allocation Statistics form (FFA-10 form) of the Transit Division of Broward County, Florida's annual National Transit Database (NTD) – 20 bound copies and 1 electronic copy.
- North Regional Transmission, Treatment and Disposal System of Broward County, Florida Schedules of Large User Reserve Capacity and Debt Service Allocation

and Schedule of Large User Annual Adjustments – 15 bound copies and 1 electronic copy.

- Regional Raw Water System of Broward County, Florida Schedule of Large User Annual Adjustments – 15 bound copies and 1 electronic copy.
- Broward County, Florida Landfill Management Escrow Account Schedule of Activity – 15 bound copies and 1 electronic copy.

G. Enterprise Fund Financial Statements

- Aviation Department – 10 bound copies and 1 electronic copy,
- Port Everglades Department – 10 bound copies and 1 electronic copy,
- Water and Wastewater Department – 10 bound copies and 1 electronic copy

II. ADDITIONAL SERVICES

If during the contractual period covered by the Agreement, additional services, including, but not limited to, grant audits (above the requirements of the 2 CFR Part 200, Grants and Agreements or the Florida Single Audit Act), operational audits, or management advisory services are required, the County may, at its option, arrange for AUDITOR to perform such additional services pursuant to the terms of the Agreement.

III. SCHEDULE

A. Field Work

For the first year of the engagement, planning of the audit field work should commence immediately after the execution of the Agreement between COUNTY and AUDITOR. Field work should be scheduled in a manner that will allow for completion and submittal of the final reports in accordance with the deadline dates.

B. Audit Report Deadline and Distribution

Report deadlines for each year are as follows:

• Audit Report - County	March 15
• Report on Federal and State Grants	May 31
• Auditor General's Reports in Accordance with Government Auditing Standards and Chapter 10.550, Rules of the Auditor General	March 15
• Final Management Letter with Management Responses – County	March 15

• Audit Report and Management Letter-Aviation, Port and WWS	February 15
• Audit Report - Sheriff's Office	January 15
• Audit Report - Supervisor of Elections	January 15
• Audit Report - Property Appraiser	January 15
• Audit Report - Housing Finance Authority	February 15
• Audit Report - Health Facilities Authority	January 15
• Broward County, Florida Statement of County Funded Court-Related Functions, Section 29.0085 Florida Statutes. Examination of Arithmetical Accuracy and Compliance of Sections 29.008 and 29.0085, Florida Statutes by Independent Auditors	January 31
• Broward County, Florida Landfill Management Escrow Account Schedule of Activity	January 31
• Broward County Aviation Department Reports on Passenger Facility Charge Program in Accordance with Passenger Facility Audit Guide for Public Agencies	February 15
• North Regional Transmission, Treatment and Disposal System of Broward County, Florida Schedules of Large User Reserve Capacity and Debt Service Allocation and Schedule of Large User Annual Adjustments •	February 15
• Regional Raw Water System of Broward County, Florida Schedule of Large User Annual Adjustments	February 15
• Independent Accountants' Report on Applying Agreed-Upon Procedures on the Federal Funding Allocation Statistics form (FFA-10 form) of the Transit Division of Broward County, Florida's annual National Transit Database (NTD)	January 31

The audits must be completed in the time frame set forth above. Extensions of time for completion may be allowed for good cause by COUNTY only if extensions are allowed by Florida Statutes.

AUDITOR understands and agrees that COUNTY may include the audited financial statements with AUDITOR'S opinion in the County's Official Statements.

AUDITOR understands and agrees that COUNTY has the right to publish financials as COUNTY sees fit, including but not limited to, making the financials available on-line.

Separate audit exit conferences for discussion of audit findings will be held with the County Auditor, County Administrator, the Director of Finance and Administrative Services, and the Director of Accounting, for management letter comments pertaining to County

operations, and with each Constitutional Officer or Component Unit for comments relating to their respective offices, prior to submission of the final management letters. All printing and reproduction costs incurred shall be borne by AUDITOR.

C. Work Papers

For a period of three (3) years after completion of any work provided herein, AUDITOR'S working papers shall be retained. The Office of the County Auditor shall be entitled, at any time during such three (3) year period, to inspect and reproduce such documents deemed necessary.

IV. CONTINUING PROFESSIONAL EDUCATION

AUDITOR will conduct or arrange for Continuing Professional Education (CPE) Programs by providing twenty-four (24) hours of CPE credit, 16 hours of which has to be Governmental Accounting & Auditing CPE in each year of the Agreement including renewal periods. No CPE program fees will be charged to County employees attending such sessions. These CPE Programs shall be provided within the Tri-County area.

EXHIBIT B
WORK AUTHORIZATION FOR AGREEMENT _____

Contract Number: _____

Work Authorization No. _____

This Work Authorization is between Broward County and _____ (“Auditor”) pursuant to the Agreement, executed on _____. In the event of any inconsistency between this Work Authorization and the Agreement, the provisions of the Agreement shall govern and control.

Services to be provided: [DESCRIBE IN DETAIL]

Agreement at issue is ___ Lump Sum/ ___ Not-to-Exceed for amount: \$ _____

The time period for this Work Authorization will be from the date of complete execution until ____ (___) days after County’s Notice to Proceed for the Services to be provided under this Work Authorization, unless otherwise extended or terminated by the Contract Administrator.

Fee Determination: Payment for services under this Work Authorization is as follows:

Professional Services	\$ _____
General Services	\$ _____
Goods/Equipment	\$ _____
Total Cost of this Work Authorization	\$ _____

The foregoing amounts shall be invoiced by Auditor upon written acceptance by County of all goods and services provided under this Work Authorization.

County

	Contract Administrator	Date
Project Manager	Date	Board and/or Designee
		Date

Auditor

	Signed	Date
Attest	Typed Name	
	Title	

EXHIBIT C – PAYMENT SCHEDULE

ANNUAL PAYMENT

Year 1	FY 2016-17	\$ 839,638
Year 2	FY 2017-18	\$ 839,638
Year 3	FY 2018-19	\$ 839,638
Year 4	FY 2019-20	\$ 839,638
Year 5	FY 2020-21	\$ 839,638
TOTAL		\$ 4,198,190

HOURLY RATES

PARTNER		\$ 350
SENIOR MANAGER		\$ 290
MANAGER		\$ 250
SUPERVISORS AND SENIORS		\$ 170
STAFF		\$ 120

*This payment amount includes the cost of all Services specified in the Agreement, including Exhibit A of the Agreement.

EXHIBIT D
CERTIFICATION OF PAYMENTS TO SUBCONTRACTORS AND SUPPLIERS

RFP No. _____

Project Title _____

Auditor hereby swears under penalty of perjury that:

1. Auditor has paid all subcontractors and suppliers all undisputed contract obligations for labor, services, or materials provided on this project in accordance with Section 4.2.1 of the Agreement, except as provided in paragraph 2 below.
2. The following subcontractors and suppliers have not been paid because of disputed contractual obligations; a copy of the notification sent to each, explaining in reasonably specific detail the good cause why payment has not been made, is attached to this form:

Subcontractor or supplier's name and address	Date of disputed invoice	Amount in dispute

3. The undersigned is authorized to execute this Certification on behalf of Auditor.

Dated _____, 20__

Auditor

By _____
(Signature)

By _____
(Name and Title)

STATE OF)
) SS
COUNTY OF)

The foregoing instrument was acknowledged before me this ____ day of _____, _____, by _____ who is personally known to me or who has produced _____ as identification and who did/did not take an oath.

WITNESS my hand and official seal, this ____ day of _____, 20__.

(NOTARY SEAL)

(Signature of person taking acknowledgment)

(Name of officer taking acknowledgment; printed/typed/stamped)My

commission expires:

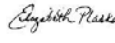
EXHIBIT E Minimum Insurance Requirements

Insurance Requirement

The following coverage is deemed the minimum insurance required for this project. The selected firm must be prepared to provide proof of insurance commensurate with or in excess of this requirement. Any deviation is subject to the approval of Risk Management.

TYPE OF INSURANCE	MINIMUM LIABILITY LIMITS		
		Each Occurrence	Aggregate
COMMERCIAL GENERAL LIABILITY Broad form or equivalent <i>With no exclusions or limitations for:</i> <input checked="" type="checkbox"/> Premises-Operations <input type="checkbox"/> Explosion, Collapse, Underground Hazards <input checked="" type="checkbox"/> Products/Completed Operations Hazard <input checked="" type="checkbox"/> Contractual Insurance <input checked="" type="checkbox"/> Independent Contractors <input checked="" type="checkbox"/> Personal Injury <input type="checkbox"/> Other:	Bodily Injury		
	Property Damage		
	Combined single limit Bodily Injury & Property Damage	\$ 1 mil	\$ 2 mil
	Personal Injury		
BUSINESS AUTO LIABILITY* COMPREHENSIVE FORM <input checked="" type="checkbox"/> Owned *May be waived <input checked="" type="checkbox"/> Hired if no driving will be <input checked="" type="checkbox"/> Non-owned done in performance <input checked="" type="checkbox"/> Scheduled of services. <input checked="" type="checkbox"/> Any Auto	Bodily Injury (each person)		
	Bodily Injury (each accident)		
	Property Damage		
	Combined single limit Bodily Injury & Property Damage	\$ 1 mil	
EXCESS/UMBRELLA LIABILITY <i>May be used to supplement minimum liability coverage requirements.</i>	Follow form basis or Add'l insd endorsement is required		
<input checked="" type="checkbox"/> WORKERS' COMPENSATION <input checked="" type="checkbox"/> EMPLOYERS' LIABILITY	Chapter 440 FS (each accident)	STATUTORY \$ 1 mil	U.S. Longshoremen & Harbor Workers' Act & Jones Act is required for any activities on or about navigable water
<input checked="" type="checkbox"/> PROFESSIONAL LIABILITY ~ E&O	(each accident) Extended reporting period	\$ 1 mil 3 years	
<input type="checkbox"/> BUILDER'S RISK (PROPERTY) "ALL RISK" WITH WIND AND FLOOD Coverage must remain in force until written final acceptance by County.	Maximum Deductible: \$10 k DED for WIND or WIND & FLOOD not to exceed 5% of completed value CONTRACTOR IS RESPONSIBLE FOR DEDUCTIBLE		Completed Value form
<input type="checkbox"/> Installation floater Coverage must be "All Risk", completed value. Coverage must remain in force until written final acceptance by County.	Maximum Deductible: \$10 k CONTRACTOR IS RESPONSIBLE FOR DEDUCTIBLE		Completed Value form
<small>DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES</small> BROWARD COUNTY IS LISTED AS AN ADDITIONAL INSURED ON THE GENERAL LIABILITY POLICY REFERENCE: External Audit Services			

CERTIFICATE HOLDER:
Broward County
 115 South Andrews Avenue
 Fort Lauderdale, FL 33301
Attn: Office of the County Auditor

ELIZABETH PLASKA
 dc=city, dc=broward,
 dc=bc, ou=Organization,
 ou=BC, ou=HR, ou=Users,
 cn=ELIZABETH PLASKA
 2016.04.21 14:55:18 -0400


 Risk Management Division

Revised 2015

EXHIBIT F
LETTERS OF INTENT

Auditor represents that the CBE participants referenced in the attached Letters of Intent have agreed by written subcontract to perform the percentage of work amounts set forth and that the following information regarding participating Subcontractors is true and correct to the best of his/her knowledge.

2. Vendor shall comply with all applicable requirements of the Broward County Small Business Development Program in the award and administration of this contract. Failure by Vendor to carry out any of these requirements shall constitute a material breach of this contract, which shall permit County to terminate this contract or to exercise any other remedy provided under this contract, under the Broward County Code of Ordinances, or Administrative Code, or under applicable law, with all of such remedies being cumulative.
3. Vendor shall pay its CBE subcontractors and suppliers, within fifteen (15) days following receipt of payment from County for such subcontracted work and pay all other subcontractors and suppliers within thirty (30) days following receipt of payment from County for such subcontracted work or supplies. If Vendor withholds an amount from CBE subcontractors or suppliers as retainage, such retainage shall be released and paid within fifteen (15) days following receipt of payment of retained amounts from County. For all other subcontractors or suppliers, if Vendor withholds an amount as retainage, such retainage shall be released and paid within thirty (30) days following receipt of payment of retained amounts from County.
4. Vendor understands that the County will monitor compliance with the CBE requirements. Vendor must report monthly on its CBE participation commitment with its pay requests and is required as a condition of payment.

**LETTER OF INTENT BETWEEN BIDDER/OFFEROR AND COUNTY BUSINESS ENTERPRISE
(CBE) SUBCONTRACTOR/SUPPLIER**

This form(s) should be returned with the Vendor's submittal. If not provided with solicitation submittal, the Vendor must supply information within three business days of County's request. This form is to be completed and signed for each CBE firm. Vendor should scan and upload the completed, signed form(s) in BidSync.

Solicitation Number: R2112554P2

Project Title: External Audit Services

Bidder/Offeror Name: RSM US LLP

Address: 100 NE Third Avenue, Suite 300 City: Fort Lauderdale State: FL Zip: 33301

Authorized Representative: Brett Friedman Phone: 954.356.5721

CBE Name: Subcontractor/Supplier C Borders-Byrd CPA LLC

Address: 3800 Inverrary Blvd, Suite 408F City: Lauderhill State: FL Zip: 33319

Authorized Representative: Cynthia Borders-Byrd Phone: 954 742 7997

- A. This is a letter of intent between the bidder/offeror on this project and a CBE firm for the CBE to perform subcontracting work on this project.
- B. By signing below, the bidder/offeror is committing to utilize the above-named CBE to perform the work described below.
- C. By signing below, the above-named CBE is committing to perform the work described below.
- D. By signing below, the bidder/offeror and CBE affirm that if the CBE subcontracts any of the work described below, it may only subcontract that work to another CBE.

Work to be performed by CBE Firm			
Description	NAICS	CBE Contract Amount	CBE Percentage of Total Project Value
Assist prime auditor with County audit and responsible for the issuance of reports required for the Supervisor of Election's audit.	541211	\$220,957.50	5%

AFFIRMATION: I hereby affirm that the information above is true and correct.

CBE Subcontractor/Supplier Authorized Representative

Cynthia Borders Boyd Partner 4/24/17
(Signature) (Title) (Date)

Bidder/Offeror Authorized Representative

Brian Fik Partner 4/24/17
(Signature) (Title) (Date)

* Visit <http://www.census.gov/eos/www/naics/> to search. Match type of work with NAICS code as closely as possible.

† To be provided only when the solicitation requires that bidder/offer include a dollar amount in its bid-offer.

In the event the bidder/offeror does not receive award of the prime contract, any and all representations in this Letter of Intent and Affirmation shall be null and void.

**APPLICATION FOR EVALUATION OF GOOD FAITH EFFORT
PURSUANT TO BUSINESS OPPORTUNITY ACT OF 2012, Sec. 1-81.5(e)**

If applicable, this form and supporting documentation should be returned with the Vendor's submittal. If not provided with solicitation submittal, the Vendor must supply information within three business days of County's request. Vendor should scan and upload the supporting documentation in BidSync.

SOLCITATION NO.: R2112554P2 PROJECT NAME: External Audit Services

RSM US LLP
PRIME CONTRACTOR

100 NE Third Avenue, Suite 300 Fort Lauderdale, FL 33301 954.356.5721
ADDRESS TELEPHONE

The undersigned representative of the prime contractor represents that his/her firm has contacted County Business Enterprise (CBE) certified firms in a good faith effort to meet the CBE goal for this solicitation but has not been able to meet the goal. Consistent with the

2. Vendor shall comply with all applicable requirements of the Broward County Small Business Development Program in the award and administration of this contract. Failure by Vendor to carry out any of these requirements shall constitute a material breach of this contract, which shall permit County to terminate this contract or to exercise any other remedy provided under this contract, under the Broward County Code of Ordinances, or Administrative Code, or under applicable law, with all of such remedies being cumulative.
3. Vendor shall pay its CBE subcontractors and suppliers, within fifteen (15) days following receipt of payment from County for such subcontracted work and pay all other subcontractors and suppliers within thirty (30) days following receipt of payment from County for such subcontracted work or supplies. If Vendor withholds an amount from CBE subcontractors or suppliers as retainage, such retainage shall be released and paid within fifteen (15) days following receipt of payment of retained amounts from County. For all other subcontractors or suppliers, if Vendor withholds an amount as retainage, such retainage shall be released and paid within thirty (30) days following receipt of payment of retained amounts from County.
4. Vendor understands that the County will monitor compliance with the CBE requirements. Vendor must report monthly on its CBE participation commitment with its pay requests and is required as a condition of payment.

**LETTER OF INTENT BETWEEN BIDDER/OFFEROR AND COUNTY BUSINESS ENTERPRISE
(CBE) SUBCONTRACTOR/SUPPLIER**

This form(s) should be returned with the Vendor's submittal. If not provided with solicitation submittal, the Vendor must supply information within three business days of County's request. This form is to be completed and signed for each CBE firm. Vendor should scan and upload the completed, signed form(s) in BidSync.

Solicitation Number: R2112554P2

Project Title: External Audit Services

Bidder/Offeror Name: RSM US LLP

Address: 100 NE Third Avenue, Suite 300 **City:** Fort Lauderdale **State:** FL **Zip:** 33301

Authorized Representative: Brett Friedman **Phone:** 954.356.5721

CBE Name: **Subcontractor/Supplier** Anthony Brunson P.A.

Address: 333 Las Olas Way CU4 **City:** Ft. Lauderdale **State:** FL **Zip:** 33301

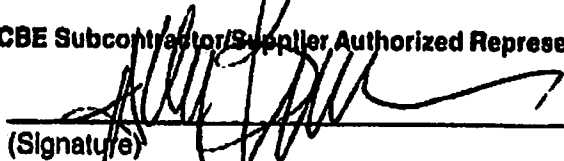
Authorized Representative: Anthony Brunson **Phone:** 954.361.6571

- A. This is a letter of intent between the bidder/offeror on this project and a CBE firm for the CBE to perform subcontracting work on this project.
- B. By signing below, the bidder/offeror is committing to utilize the above-named CBE to perform the work described below.
- C. By signing below, the above-named CBE is committing to perform the work described below.
- D. By signing below, the bidder/offeror and CBE affirm that if the CBE subcontracts any of the work described below, it may only subcontract that work to another CBE.

Work to be performed by CBE Firm			
Description	NAICS	CBE Contract Amount	CBE Percentage of Total Project Value
Assist prime auditor with County audit and responsible for the issuance of reports required for the audits of the Property Appraiser, Housing Finance Authority and the Single Audit.	541211	\$883,830	20%


AFFIRMATION: I hereby affirm that the information above is true and correct.

CBE Subcontractor/Supplier Authorized Representative


President & CEO
4/17/2017

 (Signature) (Title) (Date)

Bidder/Offeror Authorized Representative


Partner
4/24/17

 (Signature) (Title) (Date)

* Visit <http://www.census.gov/eos/www/naics/> to search. Match type of work with NAICS code as closely as possible.

† To be provided only when the solicitation requires that bidder/offer include a dollar amount in its bid-offer.

In the event the bidder/offeror does not receive award of the prime contract, any and all representations in this Letter of Intent and Affirmation shall be null and void.

**APPLICATION FOR EVALUATION OF GOOD FAITH EFFORT
PURSUANT TO BUSINESS OPPORTUNITY ACT OF 2012, Sec. 1-81.5(e)**

If applicable, this form and supporting documentation should be returned with the Vendor's submittal. If not provided with solicitation submittal, the Vendor must supply information within three business days of County's request. Vendor should scan and upload the supporting documentation in BidSync.

SOLCITATION NO.: R2112554P2 PROJECT NAME: External Audit Services

RSM US LLP
PRIME CONTRACTOR

100 NE Third Avenue, Suite 300, Fort Lauderdale, FL 33301 954.356.5721
ADDRESS TELEPHONE

The undersigned representative of the prime contractor represents that his/her firm has contacted County Business Enterprise (CBE) certified firms in a good faith effort to meet the

EXHIBIT G
BUSINESS ASSOCIATE AGREEMENT BETWEEN
BROWARD COUNTY, FLORIDA AND [REDACTED]

This BUSINESS ASSOCIATE AGREEMENT (“BAA”) is entered into by and between Broward County, Florida (“County”), and [REDACTED], a [REDACTED] corporation authorized to do business in the State of Florida with its principal office located at [REDACTED] (“Business Associate”) in connection with the [REDACTED] (the “Agreement”).

RECITALS

1. Business Associate provides services related to the operation of certain activities/programs that involve the use or disclosure of Protected Health Information (“PHI”);
2. The operation of such activities/programs is subject to the federal Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) and the Health Information Technology for Economic and Clinical Health Act (“HITECH”);
3. HIPAA and HITECH mandate that certain responsibilities of contractors with access to PHI be documented through a written agreement; and
4. The County and Business Associate desire to comply with the requirements of HIPAA and HITECH and acknowledge their respective responsibilities.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

Section 1: Definitions

- 1.1 All terms used in this BAA not otherwise defined herein shall have the meanings stated in the Privacy and Security Rules, 45 C.F.R. Parts 160, 162, 164, and 42 U.S.C. § 17921.
- 1.2 “HIPAA Laws” mean collectively HIPAA, HITECH, 42 C.F.R. Part 2 (if applicable), and the related regulations and amendments.
- 1.3 When the term “PHI” is used in this BAA, it includes the term “Electronic Protected Health Information” or “E PHI.”
- 1.4 Penalties as used in Section 3.18 below are defined as civil penalties that may be applied to the Business Associate and its workforce members by the Secretary of Health and Human Services (HHS). The amount of the penalties range depending on the type of violation. In determining penalties, the Secretary may take into account:
 - a. the nature and extent of the violation;

- b. the nature and extent of harm resulting from such violation;
- c. the degree of culpability of the covered entity or business associate;
- d. the history of prior compliance with the administrative simplification provision including violations by the covered entity or business associate;
- e. the financial condition of the covered entity or business associate, and
- f. such other matters as justice may require.

Section 2: Confidentiality

- 2.1 County and Business Associate shall comply with all federal and state laws governing the privacy and security of PHI.
- 2.2 If this box is checked, the County and Business Associate are required to comply with 42 C.F.R. Part 2 with respect to patient identifying information concerning alcohol and substance abuse treatment.

Section 3: Obligations and Activities of the Business Associate

Use and Disclosure of PHI

- 3.1 The Business Associate shall not use or disclose PHI other than as permitted or required by this BAA or as required by law. Business Associate may:
 - a. Use and disclose PHI only as necessary to perform its obligations under the Agreement, provided that such use or disclosure would not violate HIPAA Laws if done by the County;
 - b. Use the PHI received in its capacity as a Business Associate of the County for its proper management and administration and to fulfill any legal responsibilities of Business Associate;
 - c. Disclose PHI in its possession to a third party for the proper management and administration of Business Associate, or to fulfill any legal responsibilities of Business Associate, provided that the disclosure would not violate HIPAA Laws if made by the County, or is required by law, and Business Associate has received from the third party written assurances that (i) the information will be kept confidential and used or further disclosed only for the purposes for which it was disclosed to the third party or as required by law; (ii) the third party will notify Business Associate of any instances of which it becomes aware in which the confidentiality of the information may have been breached; and (iii) the third

party has agreed to implement reasonable and appropriate steps to safeguard the information;

- d. Use PHI to provide data aggregation activities relating to the operations of the County; and
 - e. De-identify any and all PHI created or received by Business Associate under the Agreement, provided that the de-identification conforms to the requirements of the HIPAA Laws.
- 3.2 Business Associate shall limit its use and disclosure of, and request for PHI when practical or as required by law, to the information making up a Limited Data Set, as defined by HIPAA, and in all other cases subject to the requirements of 45 C.F.R. 164.502(b), to the minimum amount of PHI necessary to accomplish the intended purpose of the use, disclosure, or request.
- 3.3 Business Associate is prohibited from selling PHI, using PHI for marketing purposes, or attempting to re-identify any PHI information in violation of HIPAA Laws.

Administrative, Physical, and Technical Safeguards

- 3.4 Business Associate shall implement administrative, physical, and technical safeguards that protect the confidentiality, integrity and availability of PHI that it creates, receives, maintains, or transmits on behalf of the County. The safeguards shall include written policies, procedures, a security risk assessment, training of Business Associate employees, and sanctions that are in compliance with HIPAA Laws.
- 3.5 Business Associate shall require all of its subcontractors, agents, and other third parties that receive, use, transmit, maintain, store, or have access to PHI to agree, in writing, to the same restrictions and conditions that apply to Business Associate pursuant to this BAA, including implementation of administrative, physical, and technical safeguards.

Access of Information; Amendment of Information; Accounting of Disclosures

- 3.6 Business Associate shall make available to the County all PHI in Designated Record Sets within ten (10) days of the County's request for the County to meet the requirements under 45 C.F.R. § 164.524.
- 3.7 Business Associate shall make any amendments to PHI in a Designated Record Set as directed or agreed to by the County pursuant to 45 C.F.R. § 164.526 in the time and manner reasonably designated by the County.

- 3.8 Business Associate shall timely document such disclosures of PHI and information related to such disclosures as would be required for the County to respond to an individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. § 164.528. Further, Business Associate shall provide to the County an accounting of all disclosure of PHI during the term of this BAA within ten (10) days of termination of this BAA, or sooner if reasonably requested by the County for purposes of any monitoring/auditing of the County for compliance with HIPAA Laws.
- 3.9 Business Associate shall provide the County, or an individual under procedures approved by the County, information and documentation collected in accordance with the preceding paragraph to respond to an individual requesting an accounting for disclosures as provided under 45 C.F.R. § 164.528 and HIPAA Laws.

Mitigation

- 3.10 Business Associate shall mitigate, to the extent possible and at its own expense, any harmful effect that is known to Business Associate of a use or disclosure of PHI by the Business Associate in violation of the requirements of this BAA or applicable law.
- 3.11 Business Associate shall take appropriate disciplinary action against any members of its workforce who use or disclose PHI in any manner not authorized by this BAA or applicable law.

Reporting of Breaches and Mitigation of Breach

- 3.12 Business Associate shall notify the County's HIPAA Privacy Official at (954) 357-6500 of any impermissible access, acquisition, use or disclosure of any unsecured PHI within twenty-four (24) hours of Business Associate becoming aware of such access, acquisition, use or disclosure. Unsecured PHI shall refer to such PHI that is not secured through use of a technology or methodology specified by the Secretary of HHS that renders such PHI unusable, unreadable, or indecipherable to unauthorized individuals. A breach of unsecured PHI shall be treated as discovered by Business Associate as of the first day on which such breach is known to the Business Associate or, by exercising reasonable diligence, would have been known to Business Associate, including any employee, officer, contractor, subcontractor, or other agent of Business Associate.
- 3.13 Business Associate shall submit a written report of a breach to the County within ten (10) business days after initial notification, and shall document the following:
- a. The identification of each individual whose PHI has been, or is reasonably believed by Business Associate, to have been accessed, acquired, used, or disclosed during the breach;

- b. A brief description of what occurred, including the date of the breach and the date of the discovery of the breach, if known;
 - c. A description of the types of PHI that are involved in the breach (such as full name, social security number, date of birth, home address, account number, diagnosis, etc.)
 - d. A description of what is being done to investigate the breach, to mitigate harm to individuals, and the reasonable and appropriate safeguards being taken to protect against future breaches;
 - e. Any steps the County or the individual impacted by the breach should take to protect himself or herself from potential harm resulting from the breach;
 - f. Contact procedures for the Business Associate to enable individuals to ask questions or learn additional information, which may include, in the discretion of the County, a toll-free telephone number, e-mail address, website, or postal address, depending upon the available contact information that the Business Associate has for the affected individuals; and
 - g. Any other reasonable information requested by the County.
- 3.14 In the event of a breach, Business Associate shall, in consultation with and at the direction of the County, assist the County in conducting a risk assessment of the breach and mitigate, to the extent practicable, any harmful effect of such breach known to Business Associate.
- 3.15 The County, in its sole discretion, will determine whether the County or Business Associate shall be responsible to provide notification to individuals whose unsecured PHI has been disclosed, as well as to the Secretary of HHS and the media.
- a. Notification will be by first-class mail, or by electronic mail, if the individual has specified notice in the manner as a preference.
 - b. Information may be posted on the County and Business Associate's website where the Business Associate experienced, or is reasonably believed to have experienced, an impermissible use or disclosure of unsecured PHI that compromised the security or privacy of more than ten (10) individuals when no other current information is available to inform such individuals.

- c. Notice shall be provided to prominent media outlets with information on an incident where the Business Associate experienced an impermissible use and disclosure of unsecured PHI that compromised the security or privacy of more than five hundred (500) individuals within the same state or jurisdiction during the incident.
 - d. The County may report, at least annually, any impermissible use and disclosure of unsecured PHI by the Business Associate to the Secretary of HHS as required by HIPAA Laws.
- 3.16 Business Associate agrees to pay the costs for notification to the County, individuals, and their representatives of any security or privacy breach that should be reported by Business Associate to the County. Business Associate also agrees to pay the costs for mitigating damages, including, but not limited to, the expenses for credit monitoring, if the County determines that the breach warrants such measures.
- 3.17 Business Associate agrees to have established procedures to investigate a breach, mitigate losses, and protect against any future breaches, and to provide such procedures and any specific findings of the investigation to the County in the time and manner reasonably requested by the County.
- 3.18 Business Associate is liable to the County for any civil penalties imposed on the County under the HIPAA laws in the event of a violation of the HIPAA Laws as a result of any practice, behavior, or conduct of Business Associate.

Available Books and Records

- 3.19 Business Associate shall make its internal practices and books, related to the Agreement and the BAA, including all policies and procedures required by HIPAA Laws, available to the County Contract Grants Administrator within five (5) business days of the Agreement.
- 3.20 Business Associate shall make its internal practices, books, and records, including all policies and procedures required by HIPAA Laws and PHI, relating to the use and disclosure of PHI received from the County or created or received on behalf of the County available to the County or to the Secretary of HHS or its designee within five (5) business days of request for the purposes of determining the Business Associate's compliance with HIPAA Laws.

Section 4: Obligations of the County

- 4.1 The County shall notify Business Associate of any limitations in its notice of privacy practices in accordance with 45 C.F.R. § 164.520, to the extent that such limitation may affect the Business Associate's use of PHI.

- 4.2 The County shall notify Business Associate of any changes in, or revocation of, permission by an individual to use or disclose PHI, to the extent that such changes may affect Business Associate's use of PHI.
- 4.3 The County shall notify Business Associate of any restriction to the use or disclosure of PHI to which the County has agreed in accordance with 45 C.F.R. § 164.522, to the extent that such changes may affect Business Associate's use of PHI.
- 4.4 The County shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under the HIPAA Laws if done by the County.

Section 5: Term and Termination

Term

- 5.1 The term of this BAA shall be effective upon execution by all Parties, and shall terminate upon the latter of termination or expiration of the Agreement, or the return or destruction of all PHI within the possession or control of the Business Associate as a result of the Agreement.

Termination

- 5.2 Upon the County's knowledge of a material breach of this BAA by Business Associate, the County shall either:
 - a. Provide an opportunity for Business Associate to cure the breach or terminate this BAA and the Agreement if the Business Associate does not cure the breach within the time specified by the County;
 - b. Immediately terminate this BAA and the Agreement if Business Associate has breached a material term of this BAA and a cure is not possible; or
 - c. If neither termination nor cure is feasible, the County's HIPAA Privacy Official shall report the violation to the Secretary of HHS.

Effect of Termination

- 5.3 Upon completion or termination of the Agreement, Business Associate agrees, at County's option, to return to the County or destroy all PHI gathered, created, received or processed pursuant to the Agreement. No PHI related to the Agreement will be retained by Business Associate, or a contractor, subcontractor, or other agent of Business

Associate, unless retention is required by law and specifically permitted in writing by the County.

- 5.4 In the event that returning or destroying PHI is infeasible, Business Associate shall provide to the County a written statement that it is infeasible to return or destroy the PHI and describe the conditions that make return or destruction of the PHI infeasible. Under that circumstance, Business Associate shall extend the protections of this BAA to the PHI retained and limit further uses and disclosures of such PHI to those purposes that make return or destruction infeasible, for so long as Business Associate maintains the PHI, in which case Business Associate's obligations under this Section shall survive termination of this BAA.

Section 6: Miscellaneous

- 6.1 Amendment. The County and Business Associate shall take such action as is necessary to amend this BAA for the County to comply with the requirements of HIPAA Laws or other applicable law.
- 6.2 Interpretation. Any ambiguity in this BAA shall be resolved to permit the County to comply with HIPAA Laws.

(The remainder of this page is intentionally left blank.)

BUSINESS ASSOCIATE AGREEMENT TO EXISTING AGREEMENT BETWEEN BROWARD COUNTY, FLORIDA AND BUSINESS ASSOCIATE, ENUMERATING THE RESPONSIBILITIES OF EACH REGARDING COMPLIANCE WITH HIPAA LAWS.

WHEREAS, the Parties have made and executed this Business Associate Agreement between BROWARD COUNTY and BUSINESS ASSOCIATE, on the respective dates under each signature: BROWARD COUNTY through its County Administrator, authorized to execute same, and BUSINESS ASSOCIATE signing by and through its [REDACTED], duly authorized to execute same.

COUNTY

BROWARD COUNTY, through its
County Administrator

BY _____

____ day of _____, 20__.

Approved as to form by

Office of the County Attorney
Andrew J. Meyers,
Broward County Attorney
115 South Andrews Avenue, Suite 423
Fort Lauderdale, Florida 33301
Telephone: (954) 357-7600
Telecopier: (954) 357-7641

By _____
Assistant County Attorney (Date)

BUSINESS ASSOCIATE

BUSINESS ASSOCIATE

By: *Robert R. Feldmann*
Robert R. Feldmann

Print

Title: Partner

10th day of October, 2017.

STATE OF Florida)

) SS

County OF Broward)

The foregoing instrument was acknowledged before me this 10th day of October, 2017, by Robert Feldmann, as Partner, of the BSM USLLP, who is personally known to me or who has produced N/A as identification.

Carol Morgan Kuzava
Print Name: Carol Morgan Kuzava
Notary Public, State of Florida
Commission No. FF 213455

Commission Expires:



BUSINESS ASSOCIATE

BUSINESS ASSOCIATE

By: Cynthia Borders Byrd

Cynthia Borders-Byrd

Print

Title: Managing Member

10th day of October, 2017.

STATE OF Florida)

) SS

County OF Broward)

The foregoing instrument was acknowledged before me this 10th day of October, 2017, by Cynthia Borders Byrd, as managing member, of the C Borders-Byrd CPA LLC, who is personally known to me or who has produced n/a as identification.

Carol Morgan Kuzava
Print Name: Carol Morgan Kuzava
Notary Public, State of Florida
Commission No. FF 213451

Commission Expires:



BUSINESS ASSOCIATE

BUSINESS ASSOCIATE

By: [Signature]

Print Anthony Brunson

Title: President

10 day of October, 2017.

STATE OF Florida)

) SS

County OF Broward

The foregoing instrument was acknowledged before me this 10th day of October, 2017, by Anthony Brunson, as President, of the ABPA, who is personally known to me or who has produced N/A as identification.

Carol Morgan Kuzava
Print Name: Carol Morgan Kuzava
Notary Public, State of Florida
Commission No. FF 213455

Commission Expires:

