

**REQUEST FOR PROPOSAL**

**COMPREHENSIVE FINANCIAL &  
ANNUAL AUDITING SERVICES**

**RFP # 2026-04**



Issued  
By:  
Baker County Board of County Commissioners  
55 N. 3<sup>rd</sup> St.  
Macclenny, FL 32063  
(904) 259-3613  
[Website: http://www.bakercountyfl.org](http://www.bakercountyfl.org)

**Date of Issue:**  
**Due Date/Time for Receipt of Proposals:**  
**April 9, 2026**  
**by 3:00PM**

**Baker County**  
**Request for Proposal for Auditing Services**  
**Specifications**  
**RFP**

Baker County is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2026, through September 30, 2029 (3 years). These audits are to be performed in accordance with auditing standards generally accepted in the United States, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provision of the Federal Single Audit Act and Amendments, the Florida Single Audit Act, F.S. 215.97, the U.S. Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations and GASB Financial Reporting Models as well as additional requirements.

The County has developed a proposal package, which contains instructions as to what information each proposer is to provide. Each prospective bidder will be required to obtain a copy of this proposal package and present his proposal in general conformance with the instructions contained therein. Failure to provide complete information may be cause for rejection.

Copies of the proposal packages are on file in the County Administration Office and are available for inspection by prospective proposers. Prospective proposers may request a copy of the proposal package by contacting [sara.little@bakercountfl.org](mailto:sara.little@bakercountfl.org) RFP documents are also available on the website at [www.bakercountyfl.org/purchasing.php](http://www.bakercountyfl.org/purchasing.php)

***Interested firms are to submit seven (7) sets/copies of the Proposal; one (1) set/copy being marked "original". Proposals must be received on or before 3:00 p.m. Local Time, Thursday, April 9, 2026, and shall be plainly marked on the outside of a sealed envelope/container with: Proposer's name and address, and in the bottom left corner, "AUDITING SERVICES RFP #2026-04". Proposals are to be submitted to Baker County Administration Office, 55 North Third Street, Macclenny, Florida 32063. Proposals will be opened at 3:01 p.m. on Thursday, April 9, 2026, and distributed to the Selection Committee for review. Proposals received after the specified date and time will not be accepted. Faxed Proposals will not be accepted.***

Baker County reserves the right to reject any and all Proposals, to award all or segments of the project and to waive any informality in Proposals received, as may be in the best interest of the County.

## I. INTRODUCTION

### A. General Information

Baker County is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2026 through September 30, 2029 (3 years). These audits are to be performed in accordance with auditing standards generally accepted in the United States, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provision of the Federal Single Audit Act and Amendments, the Florida Single Audit Act, F.S. 215.97, the U.S. Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations.

The audits shall be financial audits as defined by section 11.45 (1), Florida Statutes, Rules of the Auditor General, and regulations of the Florida Department of Banking and Finance.

There is no expressed or implied obligation for the County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

***To be considered seven (7) sets/copies of the Proposal; one (1) set/copy being marked "original" must be submitted. Proposals must be received on or before 3:00 p.m. Local Time, Thursday, April 9, 2026, and shall be plainly marked on the outside of a sealed envelope/container with: Proposer's name and address, and in the bottom left corner, "AUDITING SERVICES RFP #2026-04". Proposals are to be submitted to Baker County Administration Office, 55 North Third Street, Macclenny, Florida 32063. Proposals will be opened at 3:01 p.m. and distributed to the Selection Committee for review. Proposals received after the specified date and time will not be accepted. Faxed Proposals will not be accepted.***

Submitters may be requested to appear before the RFP review group for interviews at a later date. Proposals submitted will be evaluated by a six member auditor selection committee, (herein after referred to as Committee), created pursuant to the provisions of Section 218.391 Florida Statutes with membership consisting of the following, or their designee: 1. Clerk of the Circuit Court, 2. Property Appraiser, 3. Sheriff, 4. Supervisor of Elections, 5. Tax Collector, 6. One member of the Board of County Commissioners or its designee. In addition, a representative of the Baker County Administration Department may provide advice and assistance to the committee regarding the process.

During the evaluation process, the Committee and County reserves the right, where it may serve the County's best interest, to request additional information or clarifications from firms submitting proposals, or to allow corrections of errors or omissions. At the discretion of the County or the Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The County reserves the right to retain all proposals submitted. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

It is anticipated the selection of a firm will be completed by June 2026.

- B. Disclosure – Upon receipt, responses become “Public Records” and shall be subject to public disclosure consistent with Chapter 119, Florida Statutes.
- C. Public Entity Crimes – A person or affiliate who has been placed on the convicted firm list following a conviction of a public entity crime may not submit a bid on a contract to provide goods and/or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids or leases of real property of a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two for a period of 36 months from the date of being placed on the convicted firm list.
- D. Term of Engagement – A three-year contract is contemplated, subject to the annual review and recommendation of the Committee, the satisfactory negotiation of terms (including a price acceptable to both the County and the accepted firm), the concurrence of the Board of County Commissioners (Board) and the annual availability of an appropriation.
- E. Debt Issuant – If the County issues a public bond offering and/or a private placement of debt within the period of this proposal, the firm(s) agrees that the firm at no additional charge to the County will authorize the use of the County(s) financial reports, or portions thereof, including all opinions.

## II. NATURE OF SERVICES REQUIRED

- A. Scope of Work to be Performed – The County desires the firm to express an opinion on the fair presentation of its Government Wide and Fund Financial statements and schedules, which are prepared for inclusion in the County's Financial Report, in conformity with accounting principles generally accepted in the United States for the Board and County Agencies as defined in Section 11.45(1)(b), Florida Statutes. The

firm is required to review and audit the Schedule of Restricted Cash Activity of, and the Statement of County Funded Court Related Functions. The firm is not required to audit the Management Discussion and Analysis (MD&A). However the firm is to provide an “in-relation-to” report on these supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements and the combining and individual fund financial statements and schedules. The firm will prepare and oversee the timely submission of the form SFSAC and A-133 Single Audit Reporting package. Additionally, prepare supplementary information for non-major governmental funds, fiduciary net position, expenditures of Federal Awards and State Financial Assistance. **PLEASE SEE EXHIBIT 1 FOR ENHANCED COMPREHENSIVE FINANCIAL AUDIT REQUIREMENTS AND SCOPE OF WORK. THIS EXHIBIT WILL PERTAIN TO THE BOARD OF COUNTY COMMISSIONERS AND CLERKS OFFICE AUDITING PROCEDURES.**

- B. Reports to be Issued – Following the completion of the audit of the fiscal year’s financial statements, the firm shall issue audit reports as required by Section 11.45, Florida Statutes, and 10.550, Rules of the Auditor General. Any other attestations as may be required by Florida Statutes shall also be issued. This includes, but shall not be limited to, general fund, fine and forfeiture, transportation trust(s), road paving projects, landfill escrow, additional court costs, E-911, annual local Government Financial Report(s), Fiduciary Fund Financial Statement(s), accounting and financial reporting for Pensions and GASB Statement No. 71, and other reports as necessary.
- C. Special Considerations
1. Working Paper Retention and Access to Working Papers – All working papers and reports must be retained, at the firm’s expense, for a minimum of three years after contract, unless the firm is notified in writing by Baker County of the need to extend the retention period. The firm will be required to make working papers available upon request, to the following parties or their designee: (1) Baker County, (2) U.S. General Accounting Office (GAO) and (3) Parties designated by the federal or state governments or by Baker County as part of an audit quality review process.
  2. In addition, the firm shall respond to the reasonable inquiries of successor firms and allow successor firms to review working papers of continuing significance.
  3. Firm shall provide a minimum of 25 bound Financial Reports and make these reports available online.
- D. Reply to Audit Findings- Respond to Attorney General or any other agency consenting to audit write-ups.

### **III. MINIMUM CRITERIA FOR FIRMS SUBMITTING PROPOSALS**

Proposals will be evaluated using two sets of criteria. Firms meeting the mandatory elements will have their proposals evaluated and scored for technical qualifications. The following represent the principal selection criteria that will be considered during the evaluation process.

#### **A. Mandatory Elements**

1. The firm is independent and licensed to practice in the State of Florida and must be in good standing with the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), and the Florida Board of Accountancy, a division of the Department of Business and Professional Regulation of the State of Florida at all times during the performance of the Contract.
2. In accordance with the Florida Board of Accountancy, the firm's professionals have received adequate continuing professional education within the proceeding two years.
3. The firm has competent technical experience in municipal financing transactions.
4. The firm has no conflict of interest with regard to any other work performed for Baker County.
5. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
6. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

#### **B. Technical Qualifications**

1. The firm has been the principal audit firm for at least three counties, as defined in Section 11.45, Florida Statute, whose budgets equal or exceeds \$40 million each within the last two years ending December 31, 2025.
2. The firm has completed at least three recent (within the two years ended December 31, 2025) reviews of official statement debt offerings.
3. The firm's proposed partners in charge and audit managers on the project have recent (within the two years ended December 31,

2024) documented experience on audits of three or more County governmental entities, as defined in Section 11.45, Florida Statute.

4. The firm is willing to and capable of meeting issue dates contained herein.
5. The location of the firm is conducive to active participation by the principals and provides reasonable access to the firm by County officials.
6. The firm's current and projected workloads indicate the availability of the time and focus necessary to conduct this engagement to the satisfaction of the County.

#### **IV. PROPOSAL REQUIREMENTS**

The proposal document is intended to be used as the instrument to transmit proposals and to define the terms, conditions and specifications desired by the County to receive proposals for continuing external audit services. It is the intent of the County to select a single respondent to supply the services necessary for successful completion of all projects, as defined herein, beginning date of award and ending three (3) years thereafter. In addition, the County may need additional consulting services on an as needed basis. Each proposal submitted should be organized and arranged to correspond with the numbered sections of this RFP that require a response. Conciseness and clarity of content are emphasized and encouraged. The response must be complete. All pages of the proposal should be numbered.

##### **A. General Organization of Proposal Contents**

Each proposal must be organized with tabs in the manner described below.

- Transmittal Letter
- Executive Summary
- Table of Contents
- Firm Identifying Information
- Subcontractor Information
- Conflict of Interest
- Project Proposal Work Plan and Narrative
  - Experience and Ability
  - Past Performance
  - Location
  - Understanding of Project and Requirements
  - Approach and Method
  - Identification of Anticipated Significant Audit Issues
  - Fee Quotation

- Public Entity Crimes Statement

B. Transmittal Letter

The firm must submit a transmittal letter that identifies the company submitting the proposal, and includes a commitment to perform the work within the anticipated time period and a statement why the firm considers it to be the best qualified to perform the engagement. A person legally authorized to bind the firm must sign the transmittal letter.

C. Executive Summary

The firm must provide an executive summary of its proposal that asserts that it is providing in its response all the requirements of this RFP. The executive summary must not exceed three pages and must represent a full and concise summary of the contents of the proposal. The firm must identify any services that will be provided beyond those specifically requested. If the firm is providing services that do not meet the specific requirements of this RFP, but in its opinion are equivalent or superior to those specifically requested, any such differences must be noted in the executive summary.

D. Table of Contents

Each proposal must be submitted with a table of contents that clearly identifies the location of each title and subtitle of the proposal. Additionally, the table of contents must clearly identify and denote the location of all attachments in the proposal. The table of contents must follow the RFP's structure.

E. Firm Identifying Information

Firms must provide the following identifying information:

- Name and business address of firm submitting the proposal
- Type of business entity (i.e., corporation, partnership)
- Place of incorporation (if applicable)
- Name and location of major offices that relate to the firm's performance under the terms of this RFP
- Name, business address, e-mail address, business telephone number, and fax number of the firm's principal contact person regarding all contractual matters relating to this RFP
- The Firm's Federal Employer Identification Number
- The full name and business address for each member, partner, and employee of the firm (and any subcontractors) who will perform services on this project
- A statement regarding the financial stability of the firm, including the ability of the firm to perform the functions required by this RFP and to provide those services represented by the firm in its response

- Affirmative statements that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida

F. Subcontractor Information

The firm must disclose, at the Committee's request, any information regarding subcontractors.

G. Conflict of Interest

Each firm must disclose any contractual relationship that exists or has existed during any part of the period of time from October 1, 2014, through the present, between the firm, or a predecessor organization of the firm, or a subcontractor included in the firm's response to this RFP, and the Committee. A conflict of interest may exist if an individual or firm is or has been under contract with the County during that time period. Firm must include sufficient description of the contractual relationship(s) to enable the Committee to determine whether a conflict exists. For example, a conflict of interest may exist if work on this project would require an individual or firm to review or make judgments about any work they previously performed for the County.

Potential conflicts may also include an existing business or personal relationship between the firm, its principal, or any affiliate or subcontractor, and the County or any other entity or person involved in the project that is the subject of this RFP. Any personal or business relationship between the firm, the principals, or any affiliate or subcontractor, and an employee of the County must be disclosed. Failure to disclose any such contractual or personal relationships will be cause for disqualification of the proposal.

The firm should provide an affirmative statement that it is independent of the County as defined by auditing standards generally accepted in the United States as defined by the United States General Accounting Office's Government Auditing Standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the County for the past five (5) years.

In addition and if selected, the firm shall give the County written notice of any conflicts of interest occurring during the period of this agreement.

H. Project Proposal Work Plan and Narrative

The narrative portion of the proposal must be typewritten or computer processed using the component numbers and titles below. The narrative portion of the proposal must follow the exact sequence as follows:

1. Experiences and Ability. Firm must: (45 points)

- Briefly describe its firm's structure, personnel resources, and methods of operation.
- Describe in detail the current and historical experience of the firm and its subcontractors that are relevant to completing the audit.
- Describe its expertise in governmental auditing and comment on any participation in professional associations.
- Describe its participation in an external quality control review program, if applicable. Provide the date and result of the most recent review and include a copy of the written report and, as applicable, the letter of comments for the firm office primarily responsible for performing the audit.
- The firm shall also provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.
- Identify the partners and managers who will be assigned to the audit, and provide resumes describing their roles and experience. Also, provide the partners' and managers' State of Florida Certified Public Accountant license numbers.
- Identify the Certified Public Accountant in charge of the audit, his or her State of Florida Certified Public Accountant's license number, and positively state that he or she complies with continuing professional education requirements of the Florida Board of Accountancy and Government Auditing Standards.
- Describe the qualifications of other staff who will be assigned to the audit and positively state that auditors assigned will meet continuing professional education requirements of the Florida Board of Accountancy or, as appropriate, Government Auditing Standards.
- Provide a list of the performing office's present governmental audit clients. Describe the types of services performed and state the number of years serving each client.

2. Past Performance. (20 points)

The firm's past performance will be considered up to the past five years and will include all similar types of work performed by the firm. Items to be evaluated on past performance will include references and the number of similar types of projects successfully completed on schedule and within budget, and the thoroughness of past documented projects. Specifically:

- List separately all engagements within the last five years for the County by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date,

engagement partners, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

- For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of five) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
- Provide **five** references for the firm, including names, addresses, and telephone numbers.

3. Location. (10 points)

The firm will be evaluated on the proximity of their permanent office in relation to the County.

4. Understanding of Project and Requirements. (25 points)

Firm must:

- Demonstrate its understanding of the services to be provided.
- Describe its understanding of the audit entity and the services to be performed.
- Describe the development of the audit plans and the areas that will require special attention.
- Describe its computer audit capacity and state how it will be used.
- Describe its approach in preparing management letters.

5. Approach and Method. (30 points)

Each proposal must include a detailed work plan that addresses approach and method of how work on the project will be performed. The objective of the work plan is to demonstrate the firm's experience, the expertise of its personnel who will render the requested services, the firm's ability to logically plan and complete the project, and the firm's ability to successfully deliver the periodic progress reports, final reports, and presentations to the County.

In developing the work plan, reference should be made to such sources of information as the County's financial statements, budget and related materials, organizational charts, manuals, programs, and financial and other management information systems.

Firms will be required to provide the following information on their audit approach:

Request for Proposal  
Auditing Services  
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- Proposed segmentation of the engagement and explanation of audit approach including evaluation of risk.
  - Staff levels to be assigned to each proposed segment of the engagement. If the proposed engagement is a joint venture, provide all information by firm and specific staff that will be onsite for fieldwork.
  - Sample size approach and the extent to which statistical sampling is to be used in the engagement.
  - Extent and type of EDP software to be utilized in the engagement.
  - Sample audit request list of items required from the County including level of fund detail (e.g., fund files with Financial Statements, lead sheets, etc.)
  - Type and extent of analytical procedures to be used in the engagement.
  - Approach to be taken to gain and document an understanding of the County's internal controls.
  - Approach to be taken in determining laws and regulations that will be subject to audit test work.
  - Approach to be taken in drawing audit samples for purposes of test of compliance.
  - Level of interim work, in detail, to be performed to mitigate year-end fieldwork.
6. Identification of Anticipated Significant Audit Issues. (5 points)

The proposal should identify and describe anticipated governmental auditing and accounting changes to include GASB statements and/or areas of concern, the firm's approach to communicating and addressing these issues, and any special actions required.

7. Fee Quotation. (15 points)

A Fee Quotation schedule shall be completed (Appendix A) and include a detailed rate structure.

8. Proposal Submittal

**All proposals must be delivered to the County at the address below no later than 3:00 p.m. Local Time, Thursday, April 9, 2026. Late proposals will be rejected.** Failure to comply with this or any other paragraph of the Request for Proposals shall be sufficient reason for rejection of the proposal. Proposals that are not timely received will not be considered. Late proposals will be declared non-responsive and will not be opened. A proposal will not be altered after its submission.

Please mark an original, so identified, and six (6) complete copies of the written proposal envelope(s) as follows:

**Professional Auditing Services  
Written Proposal  
Do Not Open Until 3:00 p.m., EST, April 9, 2026**

**Request for Proposal 2026-04**

Please mark an original, so identified, and six (6) complete copies of the written proposal envelope(s) as follows:

**Professional Auditing Services  
Cost Proposal  
Do Not Open Until Qualified  
Request for Proposal 2026-04**

Please address the mailing envelope(s) as follows:

**Baker County Board of County Commissioners  
Administration Office  
55 North Third Street  
Macclenny, Florida 32063**

Bottom left corner marked: Auditing Services, RFP 2026-04

**ALL PROPOSALS MUST BE RECORDED (CLOCKED IN) IN THE ADMINISTRATION OFFICE ON OR BEFORE THE TIME AND DATE INDICATED ON THE RFP DOCUMENT.** The responsibility for submitting the proposal to the Purchasing Office on or before the above stated time and date is solely that of the firm. The County will in no way be responsible for delays in mail delivery or delays caused by any other occurrence. **LATE PROPOSALS WILL NOT BE ACCEPTED.**

All proposals must be in writing. Non-responsive proposals may not be considered. The signer of the proposal must declare that the proposal is in all respects fair and in good faith without collusion or fraud and that the signer of the proposal has the authority to bind the principal firm.

The County shall not be liable for any costs incurred by a firm prior to entering into a contract. Therefore, all firms are encouraged to provide a simple, straightforward, and concise description of their ability to meet these specifications.

**V. PROPOSAL EVALUATION AND CONTRACT AWARD**

**A. RFP Review Group (Committee) Responsibility and Evaluation Process**

The Committee will evaluate proposals submitted. In the event that any member of the Committee asks to be excused from the process because of an apparent conflict of interest, the Committee, at its discretion, may substitute a replacement.

The evaluation will be conducted in three phases:

Phase 1: The Committee will review each proposal and determine if each is responsive to the minimum mandatory technical provisions of the RFP.

Phase 2: The Committee will evaluate all responsive proposals submitted and will assign a composite score to each category except as to Fee Quotation.

Phase 3: For the qualified firms, the Committee will then open the Fee Quotation envelope and assign additional points with higher points given to the lowest submitted Fee Quotation. If needed, selected firms will be invited to present their proposals to the Committee or Board.

B. Review of Proposals

The Committee shall discuss the requirements of the project, review, and evaluate each application in order to rate and rank each firm. This rating shall serve as a basis for oral interviews, if needed.

C. Evaluation Criteria

The Committee will consider eight criteria. A maximum composite score will be available for each proposal. Composite scores will be based on the following:

	<u>Point Range</u>
Experience and Ability	0 - 45
Past Performance	0 - 20
Location	0 - 10
Understanding of Project and Requirements	0 - 25
Approach and Method	0 - 30
Identification of Anticipated Significant Issues	<u>0 - 5</u>
Subtotal Points	0 -135
Total Fee Quotation	<u>1 - 15</u>
Total Points	0-150

D. Contract Award

The County reserves the right to incorporate the successful firm's proposal into a contract. Failure of a firm to accept this obligation may result in the cancellation of any award.

The Selected firm will be required to assume responsibility for all services offered in the proposal. The County will consider the selected firm to be the sole point of contact with regard to contractual matters, including payment of any or all charges.

A copy of the recommended ranking and award will be available for review on the County's website at [www.bakercountyfl.org/purchasing.php](http://www.bakercountyfl.org/purchasing.php). Firms may obtain a copy of the final tabulation by submitting a self-addressed stamped envelope and identifying the appropriate RFP. Firms may also obtain information on RFP results by calling the Baker County Administration Office at 904-259-3613 or [sara.little@bakercountyfl.org](mailto:sara.little@bakercountyfl.org)

## VI. DESCRIPTION OF GOVERNMENT

The County is a political subdivision of the State of Florida. The County is organized under Article III of the Constitution of the State of Florida that empowers the creation of political subdivisions of the State. It is governed by an elected Board, which derives its authority by Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers that are legally separate entities: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The Constitutional Officers maintain separate accounting records and budgets.

For the purpose of this engagement the financial reporting entity includes the County (the primary government) and its component units as required by accounting principles generally accepted in the United States.

The component units discussed below, if any, are included in the County's reporting entity either because of the significance of the operational relationship or the County is financially accountable for the component unit.

Blended Component Units, although legally separate entities, are in substance part of the government's operations and so data from these units are combined with data of the primary government and therefore are included within the scope of this audit.

### A. Blended Component Units

The County currently does not include any Blended Component Units.

### B. Discretely Presented Component Units

Baker Correctional Development Corporation and/or Baker County  
Corrections Management Corporation.

## VII. TIME REQUIREMENTS

### A. Proposal Calendar

The following is a list of key dates:

Request for proposals issued	March 18, 2026
Due date for proposals	April 9, 2026

B. Final Audit Report

Final reports, including the Single Audit, shall be delivered the first year by May 30, 2027. Delivery of subsequent Final reports will be handled through annual engagement letters.

## Appendix A

### BAKER COUNTY REQUEST FOR PROPOSALS PROFESSIONAL AUDITING SERVICES RFP 2026-04

#### FEE QUOTATION

##### A. Total All-inclusive Maximum Price

**You must submit the following information in a SEPARATE SEALED ENVELOPE with your proposal.**

Provide a total all-inclusive maximum price relative to performing the FY 2026 audit and the audits for each of the two successive years of the contract and each of the two (2) one-year renewals for subsequent fiscal years for which there exists an option to renew. The total all-inclusive maximum price shall include all direct and indirect costs including all out-of-pocket expenses. The audit engagement consists of all of the following:

1. Annual Financial Statement Audit of the general-purpose financial statements and individual fund financial statements.
2. Federal Single Audit Act Audit
3. Florida Single Audit Act Audit

##### B. Rates for Other Professional Services

If it should become necessary for the County to request the firm to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon approval from the County Manager.

The County may from time to time request other professional services not related to the audit, such as special reports, official statements, bond covenant compliance, bond issues, rate studies, etc. In the event the County requests such other professional services, the firm shall provide a written description of the services that can be provided and related products and a written estimate of the cost for those services. Work for the additional services shall commence only upon approval of the County Manager.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the County for its employees. All expense reimbursements will be charges against the total all-inclusive maximum price submitted by the firm.

In addition, if the proposal is a joint venture, the County reserves the right to designate which firm is best suited to perform the specific tasks.

Provide a schedule of the staff level and range of rates for each for other professional services.

C. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement, hourly rates, and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billings shall cover the period of not less than a calendar month. The County reserves the right to inspect the firm's records that support their billings.

In no event will the County pay more than the all-inclusive maximum price unless otherwise negotiated. Any billing related to item B above would be billed separately from the audit billings.

## **RFP EVALUATION COMMITTEE AGENDA**

1. Background
2. Overview of Selection Process
  - Prepare request for proposal
  - Distribute RFP and advertise
  - Set deadline for receiving responses
  - Evaluate responses and make recommendation to Board of County Commissioners
  - Board directs County Administrator to negotiate contract
3. Tasks to be performed
  - Special provisions of RFP
  - Prohibition of contact with committee or commissioners
  - Establish time line
  - Establish ranking criteria

**BAKER COUNTY, FLORIDA**

**AUDIT SERVICES SCORING SHEET**

PROPOSING FIRM \_\_\_\_\_

SCORED BY \_\_\_\_\_

(45) Points

**I. Experience and Ability**

\_\_\_\_\_ (5) points

A. Was the proposal submitted in accordance with the terms of the RFP as to:

1. Organization of proposals content (IV.A.)
2. Number of copies and outside marking (IV.H.8.)

\_\_\_\_\_ (10) points

B. Does the firm meet the mandatory qualification listed in III.A?

\_\_\_\_\_ (10) points

C. Does the firm meet the technical qualifications listed in III.B?

\_\_\_\_\_ (20) points

D. In the proposals narrative, did the firm follow the sequence as directed in the RFP? Rank the firm's ability to perform the RFP audit requirements based on the narrative.

\_\_\_\_\_ of (45) points awarded for **Experience and Ability**

(20) Points

**II. Past Performance**

\_\_\_\_\_ (10) points

A. Did the firm provide the required references and a five-year history of similar work experience?

\_\_\_\_\_ (10) points

B. Did the firm provide the requested information for the firm's office that will be assigned responsibility for the audit for the last five years?

\_\_\_\_\_ of (20) points awarded for **Past Performance**

(10) Points

**III. Location**

\_\_\_\_\_ (10) points

A. Rank the firm's location and convenience to each of the County's departments and offices, regarding the firm's ability to meet the audit requirements.

\_\_\_\_\_ of (10) points awarded for **Location**

**BAKER COUNTY, FLORIDA**

**AUDIT SERVICES SCORING SHEET**

PROPOSING FIRM \_\_\_\_\_

SCORED BY \_\_\_\_\_

(25) Points

**IV. Understanding Project and Requirements**

Rank the firm's ability, based on the proposals narrative to complete the follow:

\_\_\_\_\_ (5) points      A. Demonstrate its understanding of services to be provided.

\_\_\_\_\_ (5) points      B. Describe its understanding of the County and the services to be performed.

\_\_\_\_\_ (5) points      C. Describe the development of the audit plans for each office and component unit, and the areas that will require special attention.

\_\_\_\_\_ (5) points      D. Describe its computer audit capacity and state how it will be used.

\_\_\_\_\_ (5) points      E. Describe its approach in preparing management letters.

\_\_\_\_\_ of (25) points awarded for **Understanding Project and Requirements**

(30) Points

**V. Approach and Method**

Rank the firm's ability, based on the proposals narrative to demonstrate:

\_\_\_\_\_ (10) points      A. Firm's experience

\_\_\_\_\_ (10) points      B. Personnel expertise

\_\_\_\_\_ (10) points      C. Logical audit plans and timetable referencing current County information.

\_\_\_\_\_ of (30) points awarded for **Approach and Method**

(5) Points

**VI. Identification of Anticipated Significant Audit Issues**

Rank the firm's identification and recommended solution and plan development to resolve audit issues from GASB pronouncements, etc.

\_\_\_\_\_ (5) points awarded for **Identification of Anticipated Significant Audit Issues**

(15) Points

**VII. Fees for Services**

Are the fees clearly stated in accordance with Appendix A., and understandable?

\_\_\_\_\_ of (15) points awarded for **Fees for Service**

\_\_\_\_\_ of (150) **Total Points Awarded**

**RFP EVALUATIONS**

<b>Looking for:</b>				
Knowledge of all current GASB requirements and implementation				
Practice in Florida				
Adequate CPE				
Experience in bond markets				
External review included				
<b>Technical points:</b>				
Audit 3 counties with > \$40M budgets for 5 years.				
Assisted in 3 debt offerings in last 2 years				
Partner & audit manager have 3 or more yrs. Of County Government audit experience				
<b>Organization:</b>				
Transmittal letter				
Executive summary				
Table of contents				
Firm information				
Subcontractor information				
Conflict of interest				

**RFP EVALUATIONS**

**PROPOSED WORK PLAN**

**Firms**

Experience and ability	0	0	0	0
Past performance	0	0	0	0
Location	0	0	0	0
Understanding project and requirements	0	0	0	0
Approach and method	0	0	0	0
Significant audit issues	0	0	0	0
Fees	0	0	0	0
Public entity crimes statement	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**DRUG-FREE WORKPLACE CERTIFICATION**

The undersigned vendor, in accordance with Florida Statute 287.087 hereby certifies that \_\_\_\_\_ does:

\_\_\_\_\_  
Name of Business

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance program, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirement.

Company Name \_\_\_\_\_

Vendor's Signature \_\_\_\_\_ Date \_\_\_\_\_

**Must be executed and returned with attached bid at time of bid opening to be considered.**

**PUBLIC ENTITY CRIMES  
(For Information Purposes Only)**

**Section 287.133, Florida Statutes, was revised by deleting the requirement for vendors to file a public entity crime statement. The following paragraph contains a statement informing persons of the provisions of paragraph (2)(a) of Section 287.133, Florida Statutes:**

**A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.**

**The bidder certifies by submission of this bid, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any State or Federal department/agency.**

EQUAL OPPORTUNITY/AFFIRMATIVE ACTION STATEMENT

1. The contractors and all subcontractors hereby agree to a commitment to the principles and practices of equal opportunity in employment and to comply with the letter and spirit of federal, state, and local laws and regulations prohibiting discrimination based on race, color, religion, national region, sex, age, handicap, marital status, and political affiliation or belief.
2. The contractor agrees to comply with Executive Order 11246, as amended, and to comply with specific affirmative action obligations contained therein.

Signed:

---

Title:

---

Firm:

---

Address:

---

**REQUEST FOR PROPOSAL  
PROFESSIONAL AUDITING SERVICES**

**STATEMENT OF NO BID  
RFP 2026-04**

We, the undersigned, have declined to respond to your bid for the following reasons:

- \_\_\_\_\_ We do not offer this service
- \_\_\_\_\_ Our schedule would not permit us to perform
- \_\_\_\_\_ Unable to meet specifications
- \_\_\_\_\_ Others (Please Explain)

We understand that if the no-bid letter is not executed and returned, our name may be deleted from the County's list of qualified bidders.

Company Name \_\_\_\_\_

Signature of Representative \_\_\_\_\_

Name (Print/Type) \_\_\_\_\_

Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

E-Mail Address \_\_\_\_\_

**SIGNATURE FORM**

My signature certifies that the proposal as submitted complies with all Terms and Conditions as set forth in RFP 2025-13 and I hereby certify that I am authorized to sign as a Representative from this firm:

---

Name of Company

---

Mailing Address

---

City    State    Zip

---

Authorized Signature, Title

---

Name (Typed or Printed)    Date

---

Phone Number (Including Area Code)

---

Fax Number (Including Area Code)

---

Website/Email Address

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# EXHIBIT 1

## SCOPE OF WORK ANNUAL FINANCIAL AUDIT WITH ENHANCED FINANCIAL AND FORENSIC-ORIENTED REVIEW

### SECTION 1. PURPOSE

The Baker County Board of County Commissioners (“County”) is soliciting proposals from qualified, independent Certified Public Accounting (CPA) firms to perform the County’s annual financial audit in accordance with all applicable professional standards, together with enhanced financial review procedures intended to provide a heightened level of assurance, transparency, and accountability.

The County desires an audit approach that exceeds minimum statutory and professional requirements by incorporating expanded analytical, investigative, and forensic-oriented procedures. These procedures are intended to provide deeper insight into financial activity, internal controls, and risk exposure without constituting a full forensic audit, fraud investigation, or examination engagement.

### SECTION 2. APPLICABLE PROFESSIONAL STANDARDS

The audit shall be conducted in accordance with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS), as issued by the U.S. Government Accountability Office.

The audit shall comply with the Florida Single Audit Act, Rules of the Florida Auditor General, applicable provisions of the Florida Statutes, and all other governing laws, regulations, and grant requirements applicable to Florida county governments.

The enhanced procedures described in this Scope of Work are supplemental to required audit standards and shall not replace, limit, or diminish any responsibilities imposed by professional standards or law.

### SECTION 3. STANDARD AUDIT SERVICES

The selected firm shall perform a complete audit of the County’s basic financial statements, including all governmental, proprietary, and fiduciary funds, and issue an independent auditor’s opinion.

The firm shall evaluate and test internal controls over financial reporting and compliance, including documentation of control design and operating effectiveness.

The firm shall perform compliance testing for applicable laws, regulations, contracts, and grant agreements, including federal and state financial assistance programs.

The firm shall issue all reports, opinions, schedules, and management letters required by law, regulation, or professional standards.

## **SECTION 4. ENHANCED FINANCIAL REVIEW AND FORENSIC-ORIENTED PROCEDURES**

### ***Risk-Based Account and Fund Review***

The firm shall conduct a detailed, documented risk assessment at the fund, department, and account level, considering factors such as transaction volume, complexity, susceptibility to error or misuse, prior audit issues, and management override risk.

Based on this assessment, the firm shall identify accounts, transaction streams, and operational areas requiring increased scrutiny and apply enhanced testing and analytical procedures to those areas.

### ***Advanced Analytical Procedures***

The firm shall perform multi-year trend analyses, ratio analyses, and comparative analytics across funds, departments, and account classifications to identify unusual fluctuations or patterns.

Significant budget-to-actual variances shall be identified, investigated, and documented, including obtaining explanations from management and evaluating the reasonableness of those explanations.

The firm shall evaluate consistency of financial activity across fiscal periods and identify anomalies that may indicate control weaknesses, errors, or elevated risk.

### ***Expanded Transaction-Level Testing***

The firm shall perform judgmental and targeted transaction testing beyond standard statistical sampling methodologies, focusing on transactions with higher inherent risk.

Enhanced testing shall include detailed review of manual journal entries, non-routine or unusual adjustments, and transactions recorded outside of normal business processes.

Supporting documentation shall be reviewed for adequacy, authorization, business purpose, and compliance with County policies and procedures.

### ***Internal Control and Governance Review***

The firm shall evaluate the design and operating effectiveness of key internal controls with enhanced emphasis on segregation of duties, supervisory review, system access controls, and monitoring activities.

The firm shall assess the risk of management override of controls and evaluate the adequacy of compensating controls where segregation of duties is limited.

Control gaps, emerging risks, or weaknesses that do not rise to the level of formal audit findings shall be documented and communicated as advisory observations to the Board of County Commissioners.

### ***Fraud Risk Awareness and Assessment***

The firm shall apply forensic-minded audit techniques designed to identify red flags, unusual activity, or indicators of potential fraud or misuse of public funds.

The firm shall review selected high-risk or sensitive accounts, vendors, revenue sources, and expenditure categories based on professional judgment.

The firm shall conduct inquiries of management and selected personnel regarding fraud risk awareness, reporting mechanisms, and mitigation strategies.

These procedures are intended to enhance detection and deterrence efforts; however, the engagement does not constitute a full forensic audit or fraud examination.

### **SECTION 5. MANDATORY PROPOSAL RESPONSE REQUIREMENTS**

Proposers shall provide a detailed narrative response describing their specific methodology, tools, and professional judgment to be applied to Section 4 of this Scope of Work.

Responses shall include specific examples of enhanced audit or forensic-oriented procedures performed for comparable governmental clients within the past five (5) years.

Proposers shall identify key personnel responsible for performing enhanced procedures and describe their relevant qualifications, certifications, and experience.

Boilerplate, generalized, or conclusory responses may be deemed non-responsive.

### **SECTION 6. COMMUNICATION AND REPORTING**

The selected auditing firm shall understand and acknowledge that it is engaged by and reports to the Baker County Board of County Commissioners. While the firm will work cooperatively with all Constitutional Offices and Finance staff during the course of the engagement, the auditor's primary responsibility is to the Baker County Board of County Commissioners.

The auditing firm shall communicate significant issues, concerns, irregularities, or elevated risks identified during the engagement in a timely and professional manner. Such communications shall be made promptly to County Administration and, when appropriate or necessary, directly to the Baker County Board of County Commissioners.

The County expects open, candid, and proactive communication throughout the engagement to ensure that material issues are identified, evaluated, and addressed without undue delay.

In addition to required audit reports, the firm shall prepare an Enhanced Financial Review Memorandum summarizing the scope, methodology, and results of the enhanced procedures.

The memorandum shall include detailed discussion of notable trends, anomalies, risk indicators, and recommended improvements to internal controls and financial oversight.

The firm shall clearly distinguish between formal audit findings, management letter comments, and advisory observations.

The firm shall present audit results and enhanced review findings to the Baker County Board of County Commissioners or its designee.

## **7. EVALUATION CRITERIA RELATED TO ENHANCED SCOPE**

Proposals will be evaluated, in part, on the proposer's demonstrated understanding of and approach to the enhanced financial review requirements set forth in Section 4.

Specific consideration will be given to the clarity, specificity, and practicality of the proposed enhanced procedures.

Proposals that fail to adequately address the enhanced scope may receive lower technical scores regardless of price.

## **SECTION 8. RIGHT TO EXPAND SCOPE**

The County reserves the right, at its sole discretion, to request additional targeted review or expanded procedures if significant anomalies, elevated risks, or control concerns are identified during the engagement.

Any expanded work shall be subject to mutual agreement on scope and pricing and shall not automatically constitute a full forensic audit unless separately authorized by the County.

## **SECTION 9. PROFESSIONAL JUDGMENT AND COORDINATION**

The selected firm shall exercise professional skepticism, sound judgment, and independence throughout the engagement.

Significant concerns, unusual findings, or elevated risks identified during the audit shall be communicated promptly to County Administration and, when appropriate, to directly to the Baker County Board of County Commissioners.

## **SECTION 10. DELIVERABLES**

The firm shall provide all statutorily required audit reports and opinions.

The firm shall provide a management letter addressing internal control matters and compliance issues.

The firm shall provide an Enhanced Financial Review Memorandum to the Baker County Board of County Commissioners.

The firm shall provide an oral presentation to the Board of County Commissioners annually.