

**HILLSBORO INLET DISTRICT  
REQUEST FOR PROPOSAL FOR AUDITING SERVICES  
RFP #2026-01  
June 1, 2026**

**HILLSBORO INLET DISTRICT  
REQUEST FOR PROPOSALS  
PROPOSAL ACKNOWLEDGMENT**

**Submit Proposals To:**

Hillsboro Inlet District c/o  
Dynamic Accounting  
6464 NW 5th Way  
Fort Lauderdale, FL 33309

**Proposal Title:** Auditing Services for the Hillsboro Inlet District

**Proposal Number:** RFP #2026-01

**Contact:** David N. Tolces, (954) 763-4242

[dtolces@wsh-law.com](mailto:dtolces@wsh-law.com)

**Proposal Due Date & Time:** June 30, 2026 @ 12:00 noon E.S.T.

Proposals Received After Due Date and Time will Not Be Accepted

**RFP Proposal Package, Required Forms, Addendums, Reference Documents:**

<https://hillsboroinletdistrict.org/>

**Proposer must complete the information below and return with proposal.**

|  |                                 |
|--|---------------------------------|
| Proposer Name and Address:   | Contact Number:                 |
| I certify that this Proposal is made without prior understanding, agreement, or connections with or to the Hillsboro Inlet District, or its officials and employees with the legal entity or person submitting this Proposal for the services herein and is in all respects fair and without collusion or fraud. I agree to all conditions of this Proposal and certify that I am authorized to sign this Proposal for the Proposer. | X _____<br>Authorized Signature |
|  | Typed Name                      |
|  | Title/Date                      |

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## I. INTRODUCTION

The Hillsboro Inlet District, the “District,” is requesting proposals from qualified certified public accounting firm/accountants, (the “Auditor,”) licensed under Chapter 473, Florida Statutes, to provide auditing services for the fiscal years ending September 30, 2026 through September 30, 2028 with the potential for a two (2) year extension for fiscal years ending September 30, 2029 and September 30, 2030. The audits must be performed in accordance with the following, each as amended from time to time:

- Generally Accepted Government Auditing Standards (GAGAS)
- *Government Auditing Standards* issued by the U.S. General Accounting Office (GAO)
- Provisions of the Federal Single Audit Act of 1996
- Florida Single Audit Act, Section 215.97, Florida Statutes
- The Rules of the Auditor General, State of Florida, Chapter 10.550, 10.650.
- Section 218.39 Florida Statutes, and other Florida Statutes, as applicable
- Rules of the Florida Department of Financial Services

The audit shall include review of the District’s procedures as related to generally accepted accounting principles.

## II. SERVICES TO BE PROVIDED

### A. Scope of Work

The scope of work to be performed includes the annual audit of the District’s general purpose financial statements to express an opinion on the fair presentation of its basic financial statements in conformity with the accounting principles generally accepted in the United States of America and the Generally Accepted Government Auditing Standards (GAGAS).

The Auditor shall be responsible for performing certain limited procedures involving required Management’s Discussion and Analysis and the required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.

The Auditor shall provide all opinions required by the State Auditor General, and any other State or Federal agencies as necessary for statutory compliance. The Auditor may be requested to perform other auditing services at the discretion of the District. Any such additional work agreed to between the District and the firm shall be performed only upon a written agreement.

### B. Reports to be Issued

1. A report on the fair presentation of the basic financial statements as a whole, in conformity with accounting principles generally accepted in the United States of America.
2. A report on the internal control structure based on the Auditor’s

- understanding of the control structure and assessment of control risk.
3. A report on compliance with laws and regulations.
  4. A “management letter” required by Section 218.39(4), Florida Statutes.
  5. Reports required by the Single Audit Act of 1996 and Circular 200 Part F.
  6. A schedule of findings and questioned costs.
  7. Other reports and schedules deemed necessary by changing accounting rules.

All audits must be conducted in accordance with the rules of the State of Florida Auditor General, and all reports or audits shall be prepared in compliance with applicable rules of the State of Florida Auditor General. Use of the audited financial statements, opinions or any of the above named reports will not result in additional compensation unless their use requires additional certification or services on the part of the firm.

The Auditor shall submit a signed audit report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America no later than April 30<sup>th</sup> for the previous fiscal year ending September 30<sup>th</sup>, along with the required reports on internal control structure and compliance with laws and regulations, and any written or oral communications required to the governing Board.

### **III. CONTACT PERSON**

The Auditor’s principal contact with the District will be:

David N. Tolces, General Counsel  
2255 Glades Road, Suite 250-E  
Boca Raton, Florida 33431  
[dtolces@wsh-law.com](mailto:dtolces@wsh-law.com)  
Phone: (954) 763-4242

### **IV. DESCRIPTION OF HILLSBORO INLET DISTRICT**

#### **Background**

In 1957 the Florida Legislature created the Hillsboro Inlet District. The District is a special independent district that can levy taxes to finance the maintenance and improvements to the Inlet. The taxing District runs from Dixie Highway to the Ocean and from the Broward/Palm Beach county line to Lauderdale by the Sea. The District has eight commissioners appointed from: Pompano Beach, Lighthouse Point, Deerfield Beach, Hillsboro Beach, Lauderdale-by-the-Sea, Sea Ranch Lakes, Ft. Lauderdale, and Broward County.

#### **Financials**

The District's source of revenue is predominately ad valorem taxes levied on real property within the District. The District's budget consists of two major components the recurring expenses and funding for special projects. Recurring expenses are the

day to day expenses to operate and maintain the dredging equipment to dredge the channel and bypass sand to the South. These expenses are labor cost for the District crew, fuel, supplies, insurance, legal, accounting, etc. The day by day operation of the crew is supervised by the Dredge Captain and the Assistant Captain. The overall management strategy of the operation is provided by the District's eight commissioners that are volunteers with no direct compensation.

Special projects are mainly capital equipment purchases and improvements to the inlet. For these special projects a reserve is set up, and funds are accrued (mostly over several years) before committing to the project. The District's special project outlay occurs in the year of the construction and/or the purchase of the capital equipment.

The District's dredging equipment consists of a hydraulic sand pumping dredge, two support workboats, an elbow barge and a yard crane. The District is currently under contract to purchase a new dredge that should be delivered in the fall of 2027. On February 19, 2026, the District Board authorized the financing for the new dredge through a loan agreement with Truist Bank in an amount not to exceed \$5,500,000.00.

A copy of the District Annual Financial Report for the fiscal year ended September 30, 2024, is available on the District's website in order to acquaint you with the District. The District has five (5) budgeted full-time positions and has a current operating budget of \$3,516,152 for fiscal year 2025-2026.

**V. STAFF ASSISTANCE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

The District's outside accounting manager will be available during the audit to assist the firm by providing information, documentation and reasonable explanations. The District's accounting manager will provide the financial statements and all necessary schedules required to conduct the annual audit.

Preparation and final report shall be compiled by the Auditor. The District, in coordination with the Auditor, will be responsible for the editing, printing, and distribution of the Annual Financial Report.

**VI. PROPOSAL MINIMUM REQUIREMENTS**

To qualify to submit a proposal to the DISTRICT, the firm must meet the following minimum requirements:

- A. The firm must have been established as a legal entity, and the principals of the firm must have performed continuous CPA services for a minimum of five (5) years. The principals of the firm and individuals supervising the preparation of the audit must be licensed by the Florida Board of Accountancy pursuant to Chapter 473, Florida Statutes, and their license(s)

- must not be under suspension or pending revocation.
- B. The firm must meet the independence and education requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States.
  - C. The firm must have no record of substandard work.
  - D. All individuals who will be working on the audit must have at least 24 hours of governmental accounting and auditing CPE in each of the preceding two years.
  - E. The firm working on the audit must have governmental audit experience, including experience auditing Federal and State financial assistance programs.
  - F. The audit is to be completed, and the partner in charge of the audit must be available to present the final report to the DISTRICT Board during its regular scheduled May meeting held on the third Monday of the month.
  - G. Working papers shall be held locally for a period of five (5) years after completion of the audit. Working papers will be available for examination or duplication without charge to authorized DISTRICT personnel as well as representatives of the cognizant the General Accounting Office, and The State of Florida Auditor General.
  - H. The Auditor will agree to immediately notify the District if the Board of Accountancy or any other regulatory agency requests review of the audit work papers concerning the District.
  - I. The District will expect immediate compliance with any expanded scope definitions necessary to comply with expanded regulatory requirements. The Auditor will assist the District in complying with changes in reporting requirements to remain in conformity with Generally Accepted Accounting Principles. This includes technical assistance in the preparation of new statements and note disclosures.
  - J. The Auditor must agree to comply with Florida public records laws, including but not limited to Chapter 119, Florida Statutes, specifically to:
    - 1. Keep and maintain public records required by the District to perform the service.
    - 2. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time, except as otherwise provided above in Section VI.G., at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
    - 3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the contract if the Auditor does not transfer the records to the District.

4. Upon completion of the Agreement, transfer, at no cost, to the District all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service. If the Auditor transfers all public records to the District upon completion of the Agreement, except as provided by law, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT**

**(561) 835-2111**

**[administrator@hillsboroinletdistrict.org](mailto:administrator@hillsboroinletdistrict.org)**

**2255 Glades Road, Suite 200-E**

**Boca Raton, FL 33431**

As used herein, the term "public records" means "all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any District."

## **VII. PUBLIC ENTITY CRIME ACT AND SCRUTINIZED COMPANIES**

**A. Public Entity Crime Act.** Any person or firm submitting a response to this RFP must confirm that it is not on the convicted vendors list maintained by the Florida Department of Management Services and must acknowledge that it has been notified of the following:

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 for repair of a public building or public work, may not submit a bid on public 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, Florida Statutes, for Category Two for a period of 36 months from the date of being placed on the convicted vendors list.

## **B. Scrutinized Companies.**

Contractor certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List. Pursuant to Section 287.135, F.S., the District may immediately terminate the Agreement that may result from this RFP at its sole option if the Contractor or its subcontractors are found to have submitted a false certification; or if the Contractor, or its subcontractors are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.

If the Agreement that may result from this RFP is for more than one million dollars, the Contractor certifies that it and its subcontractors are also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S. pursuant to Section 287.135, F.S., the District may immediately terminate the Agreement that may result from this RFP at its sole option if the Contractor, its affiliates, or its subcontractors are found to have submitted a false certification; or if the Contractor, its affiliates, or its subcontractors are placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

The Contractor agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under the Agreement that may result from this RFP.

As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize the above-stated contracting prohibitions then they shall become inoperative.

## **VIII. CONTENT AND FORMAT OF THE TECHNICAL PROPOSAL**

**Proposals shall be submitted in hardcopy format and shall be placed into a sealed envelope or sealed box and clearly marked with the vendor's name, and Hillsboro Inlet District RFP #2026-01, Auditing Services. Proposals shall not refer to electronic media such as a website, compact disks, or tapes in order to obtain the required information or submittals.**

### **A. Title Page**

Title page should include a description of the proposal, the RFP #, the name and address of the proposing firm, and the name, title, phone number and e-mail address of the contact person and the date of the proposal.

### **B. Table of Contents – provide a clear identification of the material by section and by page number.**

### **C. Transmittal Letter**

The transmittal letter should provide a brief overview of the proposal stating the proposer's understanding of the work to be done consistent with the material presented in the rest of the proposal, a commitment to perform the work within the time period, and statements why the firm believes itself

to be best qualified to perform the engagement. The transmittal letter should be signed by the person who will be responsible for the engagement and able to legally bind the audit firm by signing the contract should the firm be the successful proposer.

D. Firm Profile

The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of the District, in conformity with the requirements of this Request for Proposals. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement and specify an audit approach that will meet the Request for Proposal's requirement. While other data may be included, the following items must be presented, as they represent the criteria against which the proposal will be evaluated.

E. Proposing Office Profile

Description and history of the firm, including whether the firm is local, regional or national. There is no specific format for this section. This section should be limited to three pages. No more than one office should be presented in this section. The following information must be included in this section:

- Location of the office from which the work is to be done.
- Size of the firm, size of the firm's governmental audit staff, the number of personnel in that office who will be working on this audit and whether they are full-time or part-time staff.
- The relevant prior governmental audit experience of the proposing office.
- The number of professional staff identified as Partners, Managers, Seniors, and Staff, segregated by audit, tax and other.
- The number of professional staff identified as Partners, Managers, Seniors, and Staff with governmental experience.
- A description of the process for resolving significant accounting and auditing issues.
- A description of the office commitment to staff continuity.

F. Independence

State the firm's status with regard to independence from DISTRICT in accordance with generally accepted auditing standards and *Government Auditing Standards*.

G. License to Practice in Florida

An affirmative statement should be included indicating all assigned key professional staff supervising the preparation of the audit are properly licensed to practice as a certified public accountant in the State of Florida pursuant to Section 473.308, Florida Statutes. Indicate if there have been any complaints filed against your firm with the Department of Business and Professional Regulation or the State Board of Accountancy during the past five (5) years. Indicate the outcome of any complaints filed. Disclose any

unresolved or pending regulatory disciplinary actions and/or litigation including negative declaration, if applicable.

H. Peer Review Report

Provide a description of the firm's approach to peer review, and a copy of the firm's most recent external peer review report. Indicate whether that peer review included a review of local government client activities.

The firm shall 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 State regulatory bodies or professional Districts.

I. Insurance

Description of insurance coverage maintained by the firm. Minimum requirements are:

1. Worker's Compensation - \$100,000
2. General Commercial Liability - \$1,000,000 per occurrence, combined Single Limits (CSL) or equivalent
3. Professional Liability, Malpractice and Errors and Omissions - limits not less than \$1,000,000 per claim
4. Business Automobile Liability for owned, non-owned and hired vehicles limits not less than \$1,000,000 per occurrence, combined Single Limits (CSL) or equivalent. The District shall be included as an additional insured to the above policies, and the insurer shall agree to waive all rights of subrogation against the District, its officers, governance board members, officials, employees and volunteers for losses arising from work performed by the Auditor for the District. The Auditor must submit from insurer(s) a copy of the declaration naming the District as an "additional insured," and that the District will receive at least thirty (30) days' notice of any decision to cancel or non-renew the insurance policy. The Auditor must agree to continuously post and maintain insurance as required herein. No insurance, except professional liability, malpractice, and errors and omissions, and workers' compensation insurance, shall be claims made insurance, and all insurance shall be occurrence based. Professional liability, malpractice, and errors and omissions, and workers' compensation insurance, if claims made coverage, must be extended for four (4) years after the completion of all work under the proposed Agreement. All insurance shall be with companies rated "A+" or better and having a financial quality of VII or better by Best's Rating Guide.

Compliance with these insurance requirements shall not relieve or limit the Auditor's liabilities and obligations under this contract. Failure of the District to demand such certificate or other evidence of full compliance with these insurance requirements or failure of the District to identify a deficiency from evidence provided will not be construed as a waiver of the Auditor's obligation to maintain such insurance.

No material change or cancellation of the insurance shall be effective

without thirty (30) days prior written notice to the District.

J. Contractual Indemnification

To the extent provided by law, the Auditor shall indemnify, defend, and hold harmless the District and all of its officers, agents, and employees, in their personal and official capacities, from any claim, loss, damage, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Auditor, its agents, or employees, during the performance of the contract, except that neither the Auditor, its agents, nor its employees will be liable under this paragraph to the extent of liability that arises out of any act, error, omission, or negligent act by the District or any of its officers, agents, or employees during the performance of this contract.

K. Qualifications of Engagement Team

This section should describe the qualifications of only those engagement team members assigned to the audit. Other firm members may be included in the Proposing Office Profile above. The following must be included in this section:

- A Schedule of Engagement Team Member Participation and Qualifications. Do not include hours or dollar amounts on this schedule. The purpose of this schedule is to evaluate the level of expertise of audit staff assigned to the engagement.
- Resumes of each Engagement Team Member summarized as follows:

**Education** Degree, College/University, Year Graduated

**Experience** Years in Public Accounting

Years with Firm

Years of Single Audit Experience

Years of Governmental Experience

Other Governmental Clients

Audited

Percent of time on government engagements

**Specialized Training** Governmental CPE hours earned since July 1, 2018

**Professional Memberships** List only those of an accounting or financial nature.

Included with resumes shall be a copy of licensure with the Florida board of Accountancy together with a statement that the licensee is not under suspension or has revocation of the license pending.

- Overview of firm's Continuing Professional Education Program. Indicate firm's procedures for ensuring compliance with the CPE requirements as set forth in *Government Auditing Standards*.

L. Engagements with Other Governmental Entities

The following information must be included in the Proposal:

- A brief description of the firm's governmental credentials.
- A brief description of the firm's single audit credentials.
- A brief description of the firm's governmental experience in the State of Florida within the last five (5) years.
- A list of governmental clients currently served by the proposing office.

- References of three governmental clients of the proposing office, including name, title and phone number.

M. Specific Audit Approach

This section should provide the detailed audit approach your firm will use on the engagement. The following areas must be addressed in this section:

- The applicants should provide a preliminary schedule for performing “key” phases of the audit.
- Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Approach to be taken to gain and document an understanding of the auditee’s internal control structure.
- 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 tests of compliance.

N. Engagement Timing and Assurances

Give an express statement regarding willingness and ability to meet the timeline for delivery of the final audit report to the DISTRICT Board by March 1<sup>st</sup>, or two weeks prior to the auditor’s presentation to the Board, whichever is earlier, and to present the final audit report to the Board by the regularly scheduled meeting of the third Monday in April for each audited year ending the prior September 30th.

O. Fee Proposal, Total All-Inclusive Maximum Price, Billing and Payment

In a **SEPARATE SEALED ENVELOPE MARKED “FEES.”** please submit an all-inclusive fixed fee proposal for auditing, separately stated for each of the fiscal years indicated in Section I above to be performed under this RFP. The total all-inclusive maximum price bid is to contain all direct and indirect costs including all out-of-pocket expenses. The fee proposal shall include a statement that the audit firm understands that if the proposal is accepted, the fees will not increase over the agreed upon contractual amount for the entire contract term, regardless of changes in accounting principles, or State or Federal laws, rules and requirements associated with the annual financial report. The DISTRICT expects to sign a contract with the successful proposer for two (2) years with a one-time option to renew for one additional two (2) year period. Under no circumstances shall the agreement exceed four (4) fiscal year audits.

In addition, please provide single hourly rates for each classification of engagement personnel which would apply if the DISTRICT were to request additional work beyond the scope of services in this RFP.

Progress payments not to exceed 75% of the total fee may be made upon the invoice request of the proposer in accordance with a mutually agreed upon schedule based on percentage of the engagement work completed. Final payment shall be made upon receipt and acceptance of the final audit reports, opinion letters and management letter by the DISTRICT Board and upon invoice request by the proposer.

- P. Required Forms  
The following executed forms must be submitted with the proposal.
- Proposal Acknowledgment (RFP Cover Page)
  - Non-Collusion Proposal Certification
  - Public Entity Crime Information
  - Affidavit Attesting to Noncoercive Conduct for Labor or Services
  - Foreign Countries of Concern Prohibited Affidavit Pursuant to Section 287.138, Florida Statutes

## IX. SUBMISSION OF PROPOSALS

A. Proposal Due Date

One original and four (4) copies of each proposal must be submitted in a sealed envelope and received by the DISTRICT no later than 12:00 noon, June 30, 2026.

Any proposals received late will be considered non-conforming and will not be opened or considered. Proposals will not be accepted by facsimile. The sealed envelopes should be addressed as follows:

Proposal to Provide Auditing Services  
RFP #2026-01 Auditing Services  
Hillsboro Inlet District  
c/o Dynamic Accounting  
6464 NW 5th Way  
Fort Lauderdale, FL 33309

B. Request for Additional Information

A proposer shall furnish such additional information as the District may reasonably require. This includes information which indicates financial resources as well as ability to provide the services. The District reserves the right to make investigations of the qualifications of the proposer as it deems appropriate.

C. Addendum and Amendment to Request for Proposals

If it becomes necessary to revise or amend any part of this Request for Proposal, the revision will be placed on the District's website at <https://hillsboroinletdistrict.org> and furnished by written Addendum to all prospective proposers who requested a Request for Proposal packet be sent to them by mail.

D. Proposals Binding

All proposals submitted shall be binding on proposers for one hundred twenty (120) calendar days following opening of the proposals.

E. Incurred Expenses

The District is not responsible for any expenses which proposers may incur in preparing and submitting proposals called for in this RFP. The DISTRICT is not responsible for any expenses incurred in the event interviews are requested or in any costs of the auditor in negotiating a contract relating to

the engagement.

F. Proprietary Information

In accordance with Chapter 119, Florida Statutes, Florida’s Public Records Law, and except as may be provided by other applicable State and Federal Law, all proposers should be aware that the Request for Proposals and the responses thereto are in the public domain. However, the proposers are requested to identify specifically any information contained in their proposals which they believe to be exempt from disclosure, citing specifically the applicable exempting law. The District will consider a proposer’s opinions regarding the applicability of Chapter 119, Florida Statutes, but shall not be obligated to concur in such opinions.

All proposals received from proposers in response to this Request for Proposals will become the property of the District and will not be returned to the proposers. In the event of contract award, all documentation produced as part of the contract will become the exclusive property of the District

G. Acceptance/Rejection/Modification to Proposals

A response to this RFP does not constitute a bid; therefore, the District retains its right to contact any/all proposers after submittal in order to obtain supplemental information and/or clarification. The District reserves the right to negotiate modifications to proposals that it deems acceptable, to reject any and all proposals, and to waive minor irregularities. The District further reserves the right to seek new proposals when such a procedure is reasonably in the best interest of the District to do so.

H. No Collusion:

By offering submission to the RFP, the proposer certifies the proposer has not divulged to, discussed or compared his/her competitive proposal with other proposers or parties to this competitive proposal whatsoever. All interested parties are instructed and cautioned not to contact staff or Board members, as attempts to lobby or persuade may result in disqualification. All inquiries and questions should be directed in writing as listed in Section III above.

**X. TENTATIVE SCHEDULE FOR SELECTION OF PERFORMANCE AUDITOR AND ENGAGEMENT**

- |  |                 |
|--|-----------------|
| • Advertising of Requests for Proposals                  | June 1, 2026    |
| • Deadline for Questions                                 | June 15, 2026   |
| • Deadline for Return of Proposal: 12:00pm               | June 30, 2026   |
| • Opening of Fee Proposals                               | June 30, 2026   |
| • Ranking of Firms, Selection of Firm By Audit Committee | July 21, 2026   |
| • District Board Authorization For Contract Negotiations | July 21, 2026   |
| • Contract Approval By District Board                    | August 17, 2026 |
| • Auditors to Commence Work                              | October 1, 2026 |

The District encourages firms to propose schedules that accomplish as much work at interim as possible in order to ensure timely issuance of reports at year end.

**X. TERMS OF AGREEMENT**

The Agreement to be entered into with the successful proposer will include, but not be limited to:

- A. Fees and costs specified in the proposal will remain firm for the period of the contract.
- B. The District expects to sign a contract with the successful proposer for two (2) years with a one-time option to renew for an additional two (2) year period. Under no circumstances shall the agreement exceed four (4) fiscal year audits. Contract period shall be at most for the four (4) fiscal years ending September 30, 2030
- C. The Auditor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. Failure by the Auditor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the District deems appropriate.
- D. The proposer shall agree to indemnify and hold harmless the District, its officers, agents, and employees, from and against any and all liability, claims, demands, damages, fines, fees, expenses, penalties, suits, proceedings, actions and costs of action, including attorney's fees for trial and on appeal, of any kind and nature arising or growing out of or in any way connected with the performance of the Agreement whether by act or omission of the proposer, its agents, servants, employees or others, or because of or due to the mere existence of the Agreement between the parties.
- E. An understanding and agreement by and between the proposer and the District that the completion time, as specified in proposer's submission, is an **ESSENTIAL CONDITION OF THE CONTRACT**. The proposers shall agree that all work shall be performed regularly, diligently, and uninterrupted at such rate of progress as will ensure full completion thereof within the time specified.
- F. The Auditor is, and shall be, in the performance of all work services and activities under this contract, an independent contractor and not an employee, agent or servant of the District, or in partnership or as a joint venture with the District. All persons engaged in any of the work or services performed pursuant to this contract shall, at all times and in all places, be subject to the Auditor's sole direction, supervision, and control. The Auditor shall exercise control over the means and manner in which it and its employees perform the work and, in all respects, the Auditor's relationship and the relationship of its employees to the District shall be that of an independent contractor and not as employees or agents of the District.
- G. Successors and Assigns  
The District and the Auditor each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Contract and to

the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Contract. Neither the District nor the Auditor shall assign, sublet, convey or transfer its interest in this Contract without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the District, which may be a party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the District and the Auditor. If the Auditor firm shall merge with another firm or be subsumed by another firm, any continuation of this Contract is subject to approval of the District.

H. Remedies

This contract shall be governed by the laws of the State of Florida. Venue for any litigation involving this Contract will be the Circuit Court in and for Broward County, Florida, or the U.S. District Court for the Southern District of Florida, Fort Lauderdale Division. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or at equity or by statute or otherwise. No single or partial exercise by any party or any right, power, or remedy hereunder shall preclude any other or further exercise thereof. The failure to exercise any remedy shall not be construed to be a waiver of the right to exercise said remedy, unless agreed to in writing by the District.

I. Nondiscrimination.

The DISTRICT, in accordance with Title VI of the Civil Rights Act of 1964, 42 USC 2000d et. seq., hereby notices all bidders that it will affirmatively insure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.

**XII. PROPOSAL EVALUATION CRITERIA**

The proposals will be evaluated by the Auditor Selection Committee (the “Committee”) established by the District Board of Commissioners. Award shall be made to the most responsive, responsible proposer whose proposal is determined to be the most advantageous to the District.

The Committee’s rankings of written proposals will be evaluated on the following criteria:

A. Technical Qualifications (Expertise and Experience)

- Extent of experience doing single audits of a Florida Special District
- Extent of experience auditing governmental entities
- Size of the firm, size of the firm’s governmental audit staff, the number of personnel in that office who will be working on this audit.
- References: External Peer Reviews, Federal and/or State reviews. Complaints filed against firm with the Department of Business and Professional Regulation of the State Board of Accountancy during the past 5 years

- B. Responsiveness of the proposal in clearly stating an understanding of the work to be performed.
- Approach to gaining and documenting an understanding of the auditee’s internal control structure.
  - Approach to drawing audit samples for purpose of testing of compliance.
  - Preliminary schedule for performing “key” phases of audit.
- C. Qualifications of Auditing Staff, including consultants to be assigned to the audit.
- Education, including CPE courses taken during the past two (2) years, position in the firm, and years and types of experience will be considered. Determined from resumes submitted.
- D. The Firm’s fee proposal shall be considered; however, cost is not the sole or predominant factor to be considered by the Committee as part of its consideration of the firm’s proposal.

Following a recommendation from the Committee, the District Board of Commissioners will authorize District staff to enter into contract negotiations with the successful firm. The District Board has the authority to reject the Committee’s recommended firm, change the rankings, and make the final award decision.

At the conclusion of the initial evaluation, the Committee **may** decide, in the Committee’s sole discretion, to shortlist responses for the purpose of further evaluation. The shortlist shall include no less than the top three (3) ranked firms, assuming that three (3) responses were received, resulting from the initial evaluation. The Committee shall then hold discussions, interviews, presentations, or other similar proceedings with all shortlisted firms at a subsequent meeting. In re-ranking the short-listed firms, the Committee shall use the same criteria set forth in the competitive solicitation document and attempt to select the best qualified firm for the Auditing Services based upon the information provided during the discussions or interviews with the proposers or the presentations given by the proposers, and the materials presented and the responses. At the conclusion of a subsequent evaluation of the shortlisted firms, the Committee may re-rank the shortlisted firms in accordance with the criteria set forth above and attempt to select the best qualified firm(s) for the Auditing Services contract based upon the information provided during the discussions or interview with the proposers or the presentations given by the proposers, and the materials presented and the responses.

The Committee’s recommendation will then be presented to the District's Board of Commissioners for consideration and approval. The District Board of Commissioners shall, in its sole discretion, have the authority to either (1) approve the evaluation committee’s ranking/evaluation and recommendation; (2) recommend rejection of all responses based upon a stated reason; or (3) send the ranking/evaluation back to the evaluation committee to conduct further evaluations consistent with the requirements of the competitive solicitation and the evaluation

committee may either ratify the ranking/evaluation or re-rank the firms. The District Board of Commissioners reserves the right to re-rank the proposers. Upon the award of the Agreement by the District Board of Commissioners, the Chair is authorized to execute the Agreement on behalf of the District .

### **XIII. SUPPORTING REFERENCE DOCUMENTS**

The following documents are available for download from the DISTRICT website for reference during the development of proposals:

1. District Annual Financial Report for Fiscal Year Ended September 30, 2024.
2. District Annual Budget for Fiscal Year 2025-2026.

To download any of the above documents, please use the following website address:

<https://www.hillsboroinletdistrict.org/>

### **REQUIRED FORMS TO FOLLOW**

### **Non-Collusion Proposal Certification**

By submission of this proposal, each Proposal and each person signing on behalf of any Proposer certifies, and in the case of a joint proposal, each party certifies as to its own District, under penalty of perjury, that to the best of his/her knowledge and belief:

1. The prices in the Proposal have been arrived at independently without collusion, consultation, communication or agreement, with any other Proposer or with any other competitor for the purpose of restricting competition as to any other matter relating to such prices.
2. Unless otherwise required by law, the prices which have been noted in this Proposal have not been knowingly disclosed by the Proposer and will not knowingly be disclosed by Proposer prior to opening, directly or indirectly, to any other Proposer or to any competitor and,
3. No attempt has been made or will be made by the Proposer to induce any other person, partnership, or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

Firm (Proposer) Name: \_\_\_\_\_

Typed Name and Title of Authorized Official: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### **Public Entity Crime Information**

“A person or affiliate who has been placed on the State of Florida convicted vendor list following a conviction for a public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or contractor under a contract with any public entity, and may not transact business with any public entity for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.”

Acknowledgement of Public Entity Crime Information:

Firm (Proposer) Name: \_\_\_\_\_

Typed Name and Title of Authorized Official: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Affidavit Attesting to Noncoercive Conduct for Labor or Services**

Nongovernment Entity name: \_\_\_\_\_ ("Vendor")

FEIN: \_\_\_\_\_

Address: \_\_\_\_\_

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

Phone number: \_\_\_\_\_ Email Address: \_\_\_\_\_

As a nongovernmental entity executing, renewing, or extending a contract with a government entity, Vendor is required to provide an affidavit under penalty of perjury attesting that Vendor does not use coercion for labor or services in accordance with Section 787.06, Florida Statutes.

As defined in Section 787.06(2)(a), coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03 to any person for the purpose of exploitation of that person.

As a person authorized to sign on behalf of Vendor, I certify that Vendor does not use coercion for labor or services in accordance with Section 787.06.

Written Declaration

**Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.**

By: \_\_\_\_\_

Authorized Signature

Print Name and Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Foreign Countries of Concern Prohibited Affidavit Pursuant to Section 287.138, Florida Statutes**

Entity name: \_\_\_\_\_  
Firm FEIN: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone number: \_\_\_\_\_ Email Address: \_\_\_\_\_

In compliance with Section 287.138 Florida Statutes, this Affidavit must be completed by an officer or representative of any entity that is submitting a bid, proposal, quote, or other response, or otherwise entering into, renewing, or extending a contract with the Hillsboro Inlet District (“District”), a governmental entity, that would give the entity access to an individual’s personal identifying information.

Accordingly, the undersigned, on behalf of the entity listed above (“Entity”), hereby attests under penalty of perjury as follows:

1. Entity does not meet any of the criteria set forth in Paragraphs 2 (a)-(c) of Section 287.138, F.S., as such terms are defined therein, as updated.
  - a. The Entity is not owned by the government of a foreign country of concern;
  - b. The government of a foreign country of concern does not have a controlling interest in the Entity;
  - c. The Entity is not organized under the laws of or has its principal place of business in a foreign country of concern.
2. Entity acknowledges that any contracts, bids, proposals, quotes, or other responses will not be accepted from Entity unless and until this completed and executed Affidavit is received by the City.
3. Failure or refusal to submit this Affidavit as required shall be cause for immediate termination of any existing contracts by the City.
4. The Attorney General may bring a civil action in any court of competent jurisdiction against an entity that violates this requirement.
5. Pursuant to Section 92.525, Florida Statutes, under penalties of perjury, I, the undersigned officer or representative of the undersigned Entity, declares that I have read the foregoing statement and that the facts stated in it are true, and are made for the benefit of, and reliance by the District.

\_\_\_\_\_  
Entity Name

By: \_\_\_\_\_  
Authorized Signature

Print Name and Title: \_\_\_\_\_

Date: \_\_\_\_\_