

REVISED

**AUDITOR SELECTION COMMITTEE
AGENDA**

DATE: JUNE 17, 2020

DAY: WEDNESDAY

TIME: 9:00 A.M.

WEBEX: <https://goaa.webex.com/goaa/onstage/g.php?MTID=e0e5ca4e38f387ff4f59db8b4f532e946>

United States Toll 1-408-418-9388 with Access Code 1298146473

Please note that all sunshine meetings are virtual until further notice (*Executive Order 20.69*)

If you would like to **speak** on an item being considered on the agenda, please send your request to speaker.request@goaa.org. All speaker requests must be received no later than 5:00 p.m. Eastern Standard Time on June 16, 2020. Each speaker is limited to 3 minutes. Include your name and who you represent.

I. CALL TO ORDER

II. ROLL CALL

 **III. CONSIDERATION OF AVIATION AUTHORITY MINUTES FOR MARCH 18, 2020 (included)**

IV. EVALUATION OF REQUEST FOR PROPOSALS FOR PS-632 AUDITING SERVICES

Cherry Bekaert, LLP
MSL, PA
Plante & Moran, PLC
Purvis, Gray & Company
RSM US LLP
WithumSmith + Brown, PC

For individuals who conduct lobbying activities with Aviation Authority employees or Board members, registration with the Aviation Authority is required each year prior to conducting any lobbying activities. A statement of expenditures incurred in connection with those lobbying instances should also be filed prior to April 1 of each year for the preceding year. As of January 16, 2013, lobbying any Aviation Authority Staff who are members of any committee responsible for ranking Proposals, Letters of Interest, Statements of Qualifications or Bids and thereafter forwarding those recommendations to the Board and/or Board Members is prohibited from the time that a Request for Proposals, Request for Letters of Interests, Request for Qualifications or Request for Bids is released to the time that the Board makes an award. The lobbyist shall file a Notice of Lobbying (Form 4) detailing each instance of lobbying to the Aviation Authority within 7 calendar days of such lobbying. As of January 16, 2013, Lobbyists will also provide a notice to the Aviation Authority when meeting with the Mayor of the City of Orlando or the Mayor of Orange County at their offices. The policy, forms, and instructions are available on the Aviation Authority's offices web site. Please contact the Director of Board Services with questions at (407) 825-2032.

DRAFT

On **MARCH 18 2020**, the **AUDITOR SELECTION COMMITTEE** of the **GREATER ORLANDO AVIATION AUTHORITY** met in the Carl T. Langford Board Room at Orlando International Airport, One Jeff Fuqua Boulevard, Orlando, Florida, 32827. Chairman Sanchez called the meeting to order at 2:30 p.m. The meeting was posted in accordance with Florida Statutes and a quorum was present.

Committee members present: Domingo Sanchez, Chairman
 Mayor Buddy Dyer, Board Member
 Raphael Martinez, Board Member

Staff/Others present: Phillip N. Brown, Chief Executive Officer
 Kathleen Sharman, Chief Financial Officer
 Dan Gerber, Interim General Counsel, Rumberger Kirk
 Dayci Burnette-Snyder, Recording Secretary

For individuals who conduct lobbying activities with Aviation Authority employees or Board members, registration with the Aviation Authority is required each year prior to conducting any lobbying activities. A statement of expenditures incurred in connection with those lobbying instances should also be filed prior to April 1 of each year for the preceding year. As of January 16, 2013, lobbying any Aviation Authority Staff who are members of any committee responsible for ranking Proposals, Letters of Interest, Statements of Qualifications or Bids and thereafter forwarding those recommendations to the Board and/or Board Members is prohibited from the time that a Request for Proposals, Request for Letters of Interests, Request for Qualifications or Request for Bids is released to the time that the Board makes an award. In the event a lobbyist meets with or otherwise communicates with Staff or a Board member at a location other than the Aviation Authority offices, the lobbyist shall file a Notice of Lobbying (Form 4) detailing each instance of lobbying to the Aviation Authority within 7 calendar days of such lobbying. As of January 16, 2013, Lobbyists will also provide a notice to the Aviation Authority when meeting with the Mayor of the City of Orlando or the Mayor of Orange County at their offices. The policy, forms, and instructions are available in the Aviation Authority's offices and the web site. Please contact the Director of Board Services with questions at (407) 825-2032.

RECOMMENDATION TO APPROVE EVALUATION CRITERIA FOR REQUEST FOR PROPOSALS (RFP) FOR AUDITING SERVICES

1. Ms. Sharman presented the item.

As indicated on the memorandum on file, on February 19, 2020, the Aviation Authority Board was notified of the Request for Proposals (RFP) for Purchasing Agreement PS-632 Auditing Services. The Auditor Selection Committee's role is to approve the selection method for an annual auditor and to select an annual auditor.

The proposed evaluation criteria section set forth in the proposed RFP documents is as follows: (2.1). The Aviation Authority intends to select the Proposer that deemed to be the most highly qualified to perform the required services after considering the evaluation criteria, in its exclusive discretion. The evaluation criteria do not have any specific predetermined relative weight. The consideration of individual criterion is merely a tool to assist the Aviation Authority in determining which Proposal is deemed to be the most highly qualified to perform the required services, as a whole, to the Authority. The relative advantages of a Proposer's responses with respect to one criterion may outweigh shortcomings of that Proposer's responses in one or more other criterion, depending on the relative disparities in the qualities of the responses in each criterion and the relative importance of certain criteria to each other, as determined in the exclusive discretion of the Authority; (2.2). The Proposer's references should demonstrate that it has the ability and experience required to perform the Scope of Services described above. It is the responsibility of the Proposer to provide references and information that most closely demonstrate experience with public entity accounts; (2.3). For all Proposers who satisfy the Minimum Requirements in Section 2 of the Submission Requirements, the Aviation Authority will consider the following items, in connection with its evaluation of Proposals; (2.3.1). Ability, qualifications, experience and reputation of the Proposer, including prior or pending litigation against the Proposer. The Aviation Authority reserves the right to determine, in its sole discretion, the degree to which the Proposer's experience and qualifications are consistent with the size, complexity, and requirements of the Authority; (2.3.2). Ability, qualifications, experience and reputation of the proposed Engagement Team, particularly the Partner/Principal for the team. The Aviation Authority reserves the right to determine, in its sole discretion, the degree to which the Engagement Team's experience and qualifications are consistent with the size, complexity, and requirements of the Authority; (2.3.3). The airport and governmental entity experience of the Firm and the proposing office; (2.3.4). Proposer's audit methodology and approach to perform the Scope of Services and its transition plan. For the purpose of evaluating proposals, the Aviation Authority will consider the adequacy of the proposed staffing plan for various segments of the engagement, adequacy of sampling

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techniques, adequacy of analytical procedures and transition plan that in its sole discretion best meets its needs for auditing services; (2.3.5). Proposer's ability to meet the participation goals set forth for the Minority and Women Business Enterprise (MWBE) Participation Program.

It was respectfully requested that the Auditor Selection Committee approve the proposed evaluation criteria as outlined above and in the memorandum.

One motion was made for both items

RECOMMENDATION TO APPROVE RELEASE OF REQUEST FOR PROPOSALS FOR PURCHASING AGREEMENT PS-632 AUDITING SERVICES

2. Ms. Sharman presented the item.

As indicated in the memorandum on file, on February 19, 2020, the Aviation Authority Board was notified of the Request for Proposals (RFP) for Purchasing Agreement PS-632 Auditing Services. On March 18, 2020, the Aviation Authority Board will consider the ratification of appointment of an Auditor Selection Committee to approve the selection method for an annual auditor and to select an annual auditor. It is the intent of the Aviation Authority to select a single Proposer that is deemed to be the most highly qualified to perform the required services after considering the evaluation criteria set forth in the RFP. The selected Proposer shall perform, for and on behalf of the Aviation Authority, auditing and related services as requested, including without limitation the following:

(a) Annual audit of the Aviation Authority's financial statements in accordance with the Rules of the Auditor General of the State of Florida, 14 CFR Part 158 § 158.67 (c) *Passenger Facility Charge Audit Guide for Public Agencies issued by the Federal Aviation Administration*, and the Single Audit Act; (b) Quarterly reviews of the Aviation Authority's financial statements; (c) Annual audit of the special-purpose financial statements of the accounts maintained by Hyatt Corporation (Hotel Audit); and (d) Audits of the Aviation Authority's Defined Benefit and Defined Contribution Retirement Plans and Other Post Employment Benefit Plan (Plan Audits).

The Aviation Authority has established a Minority Women Business Enterprise (MWBE) participation goal of 23% for Professional Services Agreement PS-632 Auditing Services. Responses to the RFP will be evaluated and ranked by the Auditor Selection Committee, with a recommendation to the Board in order of preference with no fewer than 3 Proposers deemed to be the most highly qualified to perform the required services after considering the evaluation criteria. The Auditor Selection Committee may, in its sole discretion, seek the assistance of other Aviation Authority staff, consultants, and legal counsel with respect to the evaluation and any recommendation for award.

After the Aviation Authority Board considers and approves the final rankings, negotiations with the highest ranked firms will be initiated. Once successful negotiations are reached, the Aviation Authority Board will consider the contract value. If any of those negotiations are unsuccessful, the Aviation Authority may open negotiations with the next ranked firm, etc. until the successful completion of negotiations and execution of a contract. The Aviation Authority may reject all Proposals at any time throughout this process. The tentative schedule for the RFP is as follows:

Release Date	March 23, 2020
Pre-Submittal Conference	March 30, 2020 (9:00 a.m. EST)
Deadline for submission of questions	April 1, 2020 (by 2:00 p.m. EST)
Deadline for return of Proposal	April 20, 2020 (by 11:00 a.m. EST)
Recommended ranking by the Auditor Selection Committee	June 17, 2020
Recommendation for ranking presented to the Aviation Authority Board	July 15, 2020
Aviation Authority Board Approval of Contract Value	August 19, 2020

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It was respectfully requested that the Auditor Selection Committee approve the recommendation to release the Request for Proposals for Purchasing Agreement PS-632 Auditing Services on Monday, March 23, 2020.

Upon motion from Mayor Dyer, second by Mr. Martinez, vote carried to approve staff's recommendation on both items presented today.

ADJOURNMENT

3. Chairman Sanchez asked if there was further business to discuss before the Committee. Having no further business to discuss, he adjourned the meeting at 2:33 p.m.

(Digitally signed on _____ 2020)

Dayci S. Burnette-Snyder
Recording Secretary

Phillip N. Brown
Chief Executive Officer



GREATER ORLANDO AVIATION AUTHORITY

Orlando International Airport
8652 Casa Verde Road, Building 811
Orlando Florida, 32827-2363

MEMORANDUM

To: Auditor Selection Committee
From: Kathleen M. Sharman, Chief Financial Officer
Date: May 28, 2020
Subject: Evaluation of Request for Proposals – PS-632 Auditing Services

Proposals received for the subject Request for Proposals (RFP) were opened April 20, 2020, and were submitted by the following Proposing Firms:

1. Cherry Bekaert, LLP
2. MSL, P.A.
3. Plante & Moran, PLC
4. Purvis, Gray & Company
5. RSM US LLP
6. WithumSmith + Brown, PC

Proposals were reviewed by a Staff Review Team comprised of the following Aviation Authority staff:

Kathleen Sharman, CFO
Tianna Dumond, Director of Internal Audit
Marie Dennis, Interim Director of Finance
Elsie Alfonso, Assistant Director of Finance
Randy Nunley, Senior Internal Auditor
LuAnn Fisher, Finance Contracts Administrator
Janice Hughes, Senior Purchasing Agent
Dan Gerber, Interim General Counsel

The Staff Review Team members reviewed Proposals to determine whether all submissions were complete in accordance with the evaluation criteria set forth in General Requirements Section 2, Pages GR-3 - GR-4. The Staff Review Team has prepared a summary matrix to assist the Auditor Selection Committee in their evaluation and individual review of Proposal submissions, and subsequent recommendation. Attached for your convenience please find the following:

1. Evaluation Instructions
2. Staff Review Matrix
3. Summary of Proposers' References Received
4. Request for Proposal with Addendum
5. Proposal Submissions

Evaluation Instructions to the Auditor Selection Committee

The following procedures apply to each member of Auditor Selection Committee Member involved in the Proposal review process.

1. The contents of the Proposals should only be discussed by and with other committee members in Auditor Selection Committee meeting(s) scheduled for that purpose. The content and results of the review shall not be discussed outside of the Committee until after the Authority has approved a firm for award of Auditing Services.
2. In preparation for the Auditor Selection Committee meeting, each committee member should go through each Proposal and identify those Proposer's who 1) meet the Minimum Requirements and 2) review and make sure that each Proposer has provided all the required information.
3. Each committee member should review all Proposals and independently arrive at their own conclusions. A Staff Review Matrix is attached for each committee member to use.
4. The Auditor selection is a three-step process. The first step is the Auditor Selection Committee will meet to evaluate and undertake a ranking process. The meeting is currently scheduled for **Wednesday, June 17, 2020, with the specific time and location to be determined**. In this meeting, the Auditor Selection Committee will review the Proposals to evaluate whether the Proposers meet the Minimum Requirements set forth in the RFP and have provided all required information. The Auditor Selection Committee will then evaluate the Proposals that satisfy the Minimum Requirements to identify a ranking and shortlist.
5. Should the Auditor Selection Committee deem necessary, interviews of shortlisted Proposers will be scheduled accordingly.
6. The final ranking will then be presented the Aviation Authority Board for approval, which is tentatively scheduled for **Wednesday, July 15, 2020**.

**PS-632 AUDITING SERVICES
STAFF REVIEW MATRIX**

	CHERRY BEKAERT LLP	MSL, P.A.	PLANTE & MORAN, PLLC	PURVIS, GRAY AND COMPANY, LLP	RSM US LLP	WITHUMSMITH+BROWN, PC	
1.0 PROPOSERS STATEMENT							
1.1	Name of Partner/Principal	John Gilberto	Daniel J. O'Keefe	Pamela L. Hill	Barbara Boyd	Clay Worden	Ray D. Bastin
1.2	Proposing Office Address	800 N. Magnolia Ave., Ste. 1300 Orlando, FL 32803-3255	255 S. Orange Ave., Ste. 600 Orlando, FL 32801	1098 Woodward Avenue Detroit, MI 48226	222 NE 1st Street Gainesville, FL 32601	333 S. Garland Ave. Ste. 1410 Orlando, FL 32801	200 S. Orang Ave., Ste. 1200 Orlando, FL 32801
1.3	Partner/Principal Phone	813-251-1010 ext. 4568	407-740-5400	810-766-6022	352-378-2461	407-581-3506	407-849-1569
1.4	Partner/Principal Fax	813-251-9235	407-740-0012	248-603-5704	352-378-2505	407-895-1335	407-849-1119
1.5	Partner/Principal Email	jgilberto@cbh.com	dokeefe@mslcpa.com	pamela.hill@plantemoranc.com	bboyd@purvisgray.com	clay.worden@rsmus.com	rbastin@withum.com
1.6	Organization Type	Limited Liability Partnership	Corporation	Private Limited Liability Company	Florida Limited Liability Partnership	Limited Liability Partnership	S Corporation
1.7	FEIN	56-0574444	59-3070669	38-1357951	59-0548468	42-0714325	22-2027092
2.0 MINIMUM REQUIREMENTS							
2.1	Proposer must certify in writing with its Proposal that Proposer is licensed to do business in the State of Florida and all assigned key professional staff are properly licensed Certified Public Accountants in the State of Florida. Proposer shall provide a copy of such license(s) to the Authority with its Proposal Submittal.	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
2.2	Proposer must certify in writing with its Proposal that Proposer is a Certified Public Accounting firm in accordance with Section 473.309, Florida Statutes, and is currently licensed under Section 473.3101, Florida Statutes.	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
2.3	Proposer must certify in writing with its Proposal that Proposer is qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
2.4	Proposer shall provide an affirmative statement that it is independent of the Authority as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards.	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
2.5	Proposer shall list and describe the Proposer's professional relationships involving the Authority for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.	No direct relationships with the authority in a service capacity within the last 5 years.	Provided auditing and attestation services to the Authority for the past 10 years.	Has not had any professional relationships involving the Authority.	Has not had any professional relationships involving the Authority.	They have not previously served the Authority.	They have not had any professional relationships with the Authority for the past five years.
2.6	The Proposer shall provide a copy of the Proposer's latest peer review report.	Rating of Pass for the period ended April 30, 2019. Appendix A - Has passed 14 consecutive peer reviews without exception. They are an active member of the AICPA's Government Audit Quality Center (GAQC). Ron Conrad has been an Executive Committee member of the AICPA Government Audit Quality Center for three years.	Rating of Pass. Provided - Last Peer review was for the period ended June 30, 2017. Member of the GAQC of the AICPA where MSL obtains an independent compliance review of policies and procedures every three years.	Rating of Pass. Provided - for the year ended June 30, 2019. Founding member of the Governmental Audit Quality Center (GAQC), and serve on executive committee. Provided the Peer Review for the Small Business Firm - TriMerge for the period ending November 30, 2015, rating of Pass.	Rating of Pass. Provided for the year ended May 31, 2019. Member of the GAQC, peer review undergone every 3 years.	Rating of Pass. Provided for the year ended April 30, 2019. They are active participants and members of the Government Audit Quality Center including serving on its Executive Committee since 2006.	Rating of Pass. Provided for the year ended June 30, 2019. AICPA has recognized Withum for its 14 consecutive passing peer reviews. Members of the AICPA's GAQC. Wendy Terry was Appointed to the Executive Committee of the Employee Benefit Plan Audit Quality Center (EBPAQC) in 2017.
3.0 EXPERIENCE AND QUALIFICATIONS							
3.1	As part of the Proposal, Proposer shall include a narrative of the experience and qualifications of the Proposer and the engagement team members assigned to the audit relative to the Scope of Services.	One of the nation's largest public accounting firms (8th largest accountancy and business advisory network in the world of 35k staff worldwide), with a primary focus aimed at serving government and transportation entities. Over 70 years experience, over 1,250 associates firmwide, founding member of Baker Tilly, International. The engagement team we have dedicated to the Authority is highly-qualified and experienced in serving large airports similar to the Authority, as well as numerous other large government organizations with significant construction, bonded debt, grants, and other characteristics of relevance to the Authority. Cherry Bekaert has substantial experience serving the transportation industry, including numerous airports and other mass transit providers. Over 150+ government clients, 200+ employees dedicated to serving, 40+ transportation entities. Cherry Bekaert audits more than 400 plans for public and private companies. Experience with 5 Large Hub Airports - MIA, IAD, DCA, CLT, RDU and 1 Medium Hub - RDU. Serving over 30 government sector transportation entities firm-wide, our current and recent list of public sector transportation clients includes Miami International Airport (MIA); Metropolitan Washington Airports Authority (DCA and IAD); Raleigh-Durham Airport Authority (RDU), NC; Triangle Transit, NC; Charlotte-Douglas Airport (CLT); City of Charlotte Transit System; Key West International Airport (EYW); City of Raleigh Bus Service; Fayetteville Regional Airport (FAY); Piedmont Triad International Airport (GSO); Greenville-Spartanburg Airport Commission (GSP); Marathon Airport; Metropolitan Atlanta Rapid Transit Authority (MARTA); Tampa Port Authority; Central Florida Regional Transportation Authority (LYNX), FL; Sarasota-Manatee Airport Authority (SRQ); Southwest Florida International Airport (RSW); Capital Region Airport Commission (RIC); City	Has served the Authority in this capacity for the past 10 years. MSL is only CPA firm in Central Florida who is headquartered in Orlando. One of the largest independently owned and operated firms of certified public accountants in the state, second largest governmental practice in the state of Florida. MSL has the largest governmental practice of any firm in Central Florida with 4 offices in the state of Florida. Additional locations in South Florida, Tampa Bay, and North Florida. MSL has performed the annual audit for the Fort Lauderdale-Hollywood International Airport. MSL has experience auditing two of the three largest airports in Florida. Over 80% of clients are governmental or healthcare. Being a member of Moore North America gives MSL immediate access to the expertise, business and geographic presence of trusted member firms throughout the U.S. There are 27 U.S. accounting firms in over 120 cities with over 150 offices. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies PracticeSection of the AICPA. Governmental practice group is headquartered here.	Dedicated national airport audit team serves many entities similar to the Authority — Wayne County (Detroit-area) Airport Authority, Allegheny County (Pittsburgh) Airport Authority, and Columbus (Ohio) Regional Airport Authority, experience serving clients across firm, and airport authorities specifically — Sarasota Manatee Airport Authority, Rhode Island Airport Corporation Connecticut Airport Authority, Des Moines International Airport, Bishop International Airport, and Gerald R. Ford International Airport. Infrastructure construction management expertise. P&M can also be your sounding board through Plante Moran Cresa. This independent affiliate houses a multi-disciplined team of architects, engineers, and construction project managers, so you have a resource to bounce your ideas, questions, or issues off of during implementation of the Authority's capital program. Based on the size and importance of Authority's engagement, the core team includes Pamela Hill, the leader of P&M's national governmental airport practice, as engagement partner, who is responsible for the professional services to be provided to the Authority, and Blake Roe as colleague partner. The colleague partner system promotes accountability, sustainability, and strategic decision-making. They each have deep experience serving airports and authorities, transit organizations, state agencies, and other government audit engagements, including those with CAFRs, single audits, public pension plans, and passenger facility charge programs. P&M have been in touch with all of our airport clients and a number of other airport relationships to keep them up-to-date on provisions of the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security Act that apply to airports (such as additional FAA funding, payroll tax deferrals and abatements, etc.).	Purvis Gray is a state-wide CPA firm employing approximately 100 professionals and support staff in Orlando, Gainesville, Ocala, Sarasota, and Tallahassee offices. Purvis Gray recently celebrated 74th anniversary, having audited and advised Florida local governments almost since inception in 1946. Purvis Gray is an independent member of the BDO Alliance USA, a national association of independently owned accounting and consulting firms that partner with BDO for additional national resources for our clients. Purvis Gray is currently providing auditing services to 6 municipal airports/airport authorities, 25 municipalities, 7 counties, 7 school boards, over 20 community development districts, and numerous other special districts, all throughout the state of Florida. Audit staff consists of 8 partners, 12 managers, and over 20 other professional staff. All of the partners and managers are CPAs, as are many of the other professional staff.	Nationally serves 2,700+ public sector clients which includes 700 government clients. Public sector practice is the largest industry of their Florida practice. Some of government clients currently served include the City of Orlando, Broward County, Palm Beach County, South Florida Water Management District, the Florida Department of Economic Opportunity, and the Florida Department of Emergency Management. Currently serve 4 of the top 7 airports in the state. Those include the Fort Lauderdale-Hollywood International Airport, the Hillsborough County Aviation Authority, Palm Beach International Airport and the Jacksonville Aviation Authority. RSM also serves 4 of the top 5 ports in the state. Those include the Jacksonville Port Authority, Miami-Dade County Seaport, Canaveral Port Authority and Port Everglades. RSM are the auditors for the Florida Turnpike System. RSM has over 11,000 employees in 87 offices within the U.S. RSM has been in existence for more than 90 years with nine offices across Florida located in Orlando, Melbourne, Jacksonville, Tampa, St. Petersburg, Naples, West Palm Beach, Fort Lauderdale, and Miami. RSM employs more than 700 people in Florida. Orlando is largest office in Florida conveniently located in downtown Orlando with more than 120 employees. Serves more than 500 federal, state and local government entities. Florida public sector team serves a diverse client base of governmental entities, which include aviation authorities and other transportation-related enterprise operations, including: the Fort Lauderdale-Hollywood Division of Airports, the Hillsborough County Aviation Authority, the Palm Beach County Department of Airports, the Jacksonville Aviation Authority, the Jacksonville Port Authority, Miami-Dade County Seaport, Port Canaveral, Port Everglades, Florida Turnpike System, Jacksonville Transportation	Local philanthropic presence in Central Florida. Withum has a staff of approximately 1,200 with nearly 1,000 professionals and 500 CPAs. Has a dedicated Employee Benefits and Pension Plan Group, which audits over 700 retirement plans each year. We audit plans which range from 100 to 500,000 participants. Wendy Terry (the lead ERISA partner on your proposed engagement team) is Withum's ERISA Practice Leader and a nationally recognized leader in the industry.
3.2	The Proposer shall include in the Proposal the following:						

**PS-632 AUDITING SERVICES
STAFF REVIEW MATRIX**

	CHERRY BEKAERT LLP	MSL, P.A.	PLANTE & MORAN, PLLC	PURVIS, GRAY AND COMPANY, LLP	RSM US LLP	WITHUMSMITH+BROWN, PC	
3.2.1	A Schedule of Engagement Team Participation and Qualifications. Proposer shall not include hours or dollar amounts on this schedule. The purpose of this schedule is to evaluate the level of expertise of auditors assigned to the engagement.	Schedule provided - page 16 (does not demonstrate the expertise by individual engagement team member but rather by function.) Partner 10%; Manager 20%; Senior 30%; and Staff 40% Org chart on page 17 · John Gilberto, Engagement Partner (20 years airport experience) · Ron Conrad, Concurring Review Partner (38 years airport experience) · Neal Beggan, Principal, Risk Advisory Services (10 years airport experience) · Greg Miller, Technical Resource Director (12 years airport experience) · Lauren Stropac, Senior Manager (9 years airport experience) · Brandi Grovac (6 years airport experience) · Victoria Bean, Senior (3 years airport experience) · Bryan Harman, Senior (1 year airport experience) Includes Sr. Auditors, Audit Managers, Partners, Technical Resources, and IT Services. All more than 5 years with firm, most 10 years or more. All having some airport experience, most with 3 years or more. The engagement team of the firm has combined years of Public Accounting Experience of approximately 127 years, and combined airport experience 99 years.	Included on pages 6-7; Org chart on page 10 · Dan O'Keefe, Engagement Shareholder (43 years airport experience) · Bill Blend, Concurring Shareholder (26 years airport experience) · Joel Knopp, Hospitality Team Shareholder (10 years airport experience) · Alan Ricafort, Engagement Manager (12 years airport experience) · Rick Shields, Airport Engagement Team Member (20 years airport experience) · Michal Gurgacz, IT Risk Assurance Manager (2 years airport experience) · Sarah Hansard, Single Audit and PFC Audit Manager (30 years airport experience) · Kurt Alter, Tax Team Shareholder · Kevin Murphy, Employee Benefit Shareholder The engagement team of the firm has combined years of Public Accounting Experience of approximately 177 years, and combined airport experience of 93 years. MWBE partner, Sarah Hansard, has 30 years of airport experience. Due to the Authority's historical knowledge with MSL, Rick Shields is included as part of the engagement team, having over 20 years of public accounting and airport experience; however, he is likely employed by Blue & Co. and partnering with MSL on this engagement.	Included on pages 5-7; Org chart on page 5 · Pamela Hill, Engagement Partner (14 years airport experience) · Blake Roe, Colleague Partner (14 years airport experience) · Michelle Watterworth, Public Sector Technical Leader and Technical Standards Partner (14 years airport experience - one of only 15 members of the AICPA's prestigious State and Local Government Expert Panel.) · Ali Hijazi, Sr. Manager and Airport Technical Specialist (12 years airport experience - heavily involved in airport industry) · Daniel Hart, Airport Manager (3 years airport experience and experience with other large, complex governmental entities such as counties, cities, and public utilities.) · Alissa Flury, Airport Senior (2 years airport experience and experience with other complex governmental entities) · Scott Eiler, IT Consulting Partner (10 years airport experience) · Gerri Lazarre, Managing Partner and President, TriMerge Consulting Group · Nadine Stephens, Manager, TriMerge Consulting Group (2 years airport experience) All have airport experience. The engagement team of the firm has combined years of Public Accounting Experience of approximately 97 years, and combined airport experience of 69 years.	Included on pages 10-11; Org chart on page 10 · Barbara Boyd, Audit Partner, Partner in Charge · Kurt Miller, Consulting Director, Assurance, Airport Industry Consultants (BDO Airport Industry Consultants) · Angela Angeles, Consulting Manager, Assurance, Airport Industry Consultants (BDO Airport Industry Consultants) · Mark White, Audit Partner, Government Industry Consulting Partner and Independent Reviewer · Laura Hathaway, Audit Partner, Hospitality Industry Consulting Partner · Michael Sandstrum, IT Senior Audit Manager · Shannon Bathgate, Senior Manager, Manager in Charge - Annual Audit of the Hyatt Special Purpose Financial Statements · Justin Dansby, Audit Manager, Manager in Charge - GOAA annual audit and quarterly reviews; retirement and OPEB plans · Debra Heard, Senior Auditor · Jeremiah Brown, Senior Auditor The engagement team of the firm has combined years of Public Accounting Experience of approximately 155+ years. Number of years airport experience not specified on resumes, and based on proposal submission, engagement team has limited airport experience.	Included on pages 11-16; Org chart on page 17 · Clay Worden, Relationship Partner, Relationship Lead · Jeff Zelchner, Aviation Audit Leader, Engagement Leader · Brett Friedman, Concurring Review Partner, Engagement Quality Reviewer · Bob Feldman, National Public Sector Practice, National Industry Liaison · Jeff Ross, Hotel Audit Leader · Christina Papageorge, Hospitality Manager · Anil Harris, Benefit Plan Leader · Wendy Elliott, Benefit Plan Manager · Jamie Burgess, IT Specialist · Lisa Chanzit, Actuarial Director · Tim Ellenwood, Tax Senior Director · David Luker, Construction Cost Recovery Specialist The engagement team of the firm has combined years of Public Accounting Experience of approximately 150+ years. Number of years airport experience not specified on resumes, and based on proposal submission, engagement team has limited airport experience.	Included on pages 12-13 Org chart on page 12 · Ray Bastin, Engagement Partner, Authority/Airport Lead · Lena Combs, Partner, Hyatt Corporation Lead · Wendy Terry, Partner, Benefit Plans Lead · Joshua Davis, Relationship Senior Manager · William Soria, Subconsultant, Single Audit Lead Public Accounting Experience = 90+ years. Provided limited response in terms of level of expertise of auditors assigned to the engagement. Number of years airport experience not specified on resumes, and based on proposal submission, engagement team has limited airport experience.
3.2.2	The Proposer shall include resumes of the individuals on the Engagement Team.	Resumes provided pages 18-25 Additional information page 26	Resumes provided pages 12-23.	Resumes provided pages 8-17	Resumes provided pages 12-28	Resumes provided pages 14-21	
3.2.3	Overview of Proposer's Continuing Professional Education Program. Indicate Proposer's procedures for ensuring compliance with CPE requirements set forth in Government Auditing Standards.	In Cherry Bekaert's commitment to training, all client service professionals are required to complete at least 20 hours of qualifying CPE every year and at least 120 hours every three years. In addition, all client service professionals who serve governmental entities must complete 80 hours of CPE every two years, with at least 24 hours in subjects that directly relate to government auditing and/or the public sector. Cherry Bekaert requires its staff to attend yearly internal and external training courses in technical and non-technical skills and holds annual seminars for staff, clients, and non-clients in areas of specialization such as the public sector. Cherry Bekaert's Government Services Blog helps keep our governmental clients up to date on vital business and financial information. The Firm also provides written information related to regulation changes to all governmental entities served. Government Benchmarking Survey - annual survey aggregates responses from over 300 government financial and operational leaders designed to capture and identify significant issues and trends relevant to governments. Cherry Bekaert, we are dedicated to the continuing education of not only employees, but for clients and the greater public sector community as well, by offering webinars (http://www.cbh.com/events/) and seminars throughout the year, some for the local chapters of the GFOA. It is this commitment to education and leadership of the public sector that sets Cherry Bekaert apart from other firms.	All members of MSL's governmental team and all audit staff members, regardless of their individual roles of responsibility, are in compliance with the CPE requirements set forth in GAGAS, issued by the Comptroller General of the United States. In addition, MSL is in compliance with the applicable provisions of the Florida Statutes that require CPAs to meet CPE requirements prior to proposing on governmental audit engagements. MSL's audit team does not perform just one federal/state financial assistance program audit; staff auditors are exposed to intensive and continuing concentration on various types of these audits. Due to the total number of governmental/not-for-profit grant audits our team performs, each member of our governmental audit staff understands and is able to perform several types of federal/state grant audits. It is MSL's objective to provide professional staff at least 50 hours of comprehensive CPE each year. This is accomplished by attending seminars throughout the United States and is reinforced through in-house training. MSL's training programs are often open to clients at no charge, so clients can also fulfill some of CPE requirements throughout the year. Firm offers 16-24 hours of CPE during the year to our staff and clients at no charge. In addition to attending continuing education programs, several members of MSL's professional staff has been recognized for their knowledge and expertise in profession. Members of the engagement team have taught governmental accounting and auditing for the AICPA, FICPA, FGFOA, and GFOA. Additionally, they have developed CPE sessions specific to client needs and have participated in the instruction of these sessions.	Plante & Moran staff maintain 40 hours of CPE annually, which are tracked by staff, supervisors, and human resources department. P&M also conducts semi-annual career planning sessions to indicate areas of special competency and interest among staff, and attempts to place them on engagements that enable them to apply their skills. In addition to the training requirements of the profession, staff undergoes extensive training specific to governmental clients, with a focus on continuous process improvement and total quality management. In addition to robust firmwide training, all staff who are auditing airports receive a one-day, airport-specific training each year. Training programs emphasize value-added approach to providing financial statement audits and consulting services. Staff also undergoes extensive training specific to governmental clients, with a focus on: • Government financial and accounting updates and relevant tax issues • Specific audit training (including audits of federal programs performed under Uniform Guidance) • Continuous process improvement and total quality management • Information system issues and other operational matters	Minimum CPE met. As members of the Audit Quality Center of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. Partners, managers, and senior staff members also attend annual conferences sponsored by the AGA, FGFOA, FSFOA, FECA, FMEA/FMPA, and FACC where they attend and teach continuing education classes that deal with new GASB pronouncements and current issues in Florida law and other similar topics. Client accounting staff are routinely invited to attend our continuing education classes throughout the year at no cost, which generally equals 16 hours per year.	Minimum CPE met. While all RSM professionals receive a minimum of 80 hours of CPE every two years, all employees who participate in audits of governmental clients are required to fulfill a minimum of 24 hours of CPE every two years in subjects directly related to: • Current public sector environment, including unique accounting rules and applications • Auditing techniques, including those specifically pertaining to the satisfaction of governmental audit requirements RSM training programs are provided at the national and local levels to promote consistency in approach, while encouraging professionals to build their skills in one of the many specialty areas that RSM offers clients. Professional development program includes continuing professional education, self-study, and on-the-job development. Continuing professional education: RSM's audit and accounting programs train general service professionals to provide basic accounting and auditing services. All proposed RSM staff on the Authority's audit have met or exceeded the minimum governmental CPE hours required by Government Auditing Standards and overall CPE requirements instituted by the AICPA. Self-study: Assigned self-study is essential to our professional development program. Reading on a planned and continuous basis—via a self-study learning library available to all professionals—is encouraged and expected. On-the-job development: Components of on-the-job development include appropriate work assignments, effective coaching by supervisors, performance appraisal and feedback, and monitoring effectiveness. In-charge accountants instruct, review and evaluate staff accountants. Directors, managers and supervisors provide similar on-the-job learning opportunities for in-charge accountants. Partners and	Minimum CPE met. Focus on government CPE not demonstrated. All full time professional staff (excluding those that do not provide professional services) are required to earn at least 20 hours of qualifying continuing professional education in any one year, and at least a total of 120 hours every three years. Employees who devote at least 25% of their time to performing audit, review or other attest engagements, excluding compilations or who have the partner/manager level of responsibility for the overall supervision or review of any such engagements, must obtain at least eight hours in any one year with a total of 48 hours every three years in the areas of accounting and auditing. Withum's educational/CPE year is January 1 through December 31. Withum has an in-house CPE team that ensures all personnel are compliant with CPE requirements.
4.0 SPECIFIC AUDIT METHODOLOGY AND APPROACH							
	The Proposer shall provide a written description of the Proposer's methodology and approach to the Scope of Services. The Proposer shall include a concise description of the Proposer's philosophy, services and qualifications.	Pages 28-34	Pages 25 - 37	Pages 20-47. Documents our comprehensive audit methodology and approach.	Pages 30-38 (Chart Page 30)	Pages 22-28	
4.1	Approach to be taken to gain and document the understanding of the Authority's internal control structure.	During the preliminary segment, we will review the internal control environment over the Authority's financial processes. We will conduct this internal control review from an information technology perspective, but will also include manual controls over the transaction flow in the account balances. By relying on controls from a compliance perspective, we will gain an understanding of the processes and controls related to the Authority. As appropriate, during this control review we may test certain controls that we will rely on in performing the audit. We believe that focusing on the planning segment of the engagement and reviewing and testing controls over the Authority's financial processes will give us the strong understanding of the significant areas and processes of the Authority we will need to perform an efficient and effective audit. Adequate assessment of the Authority's internal control is a key component of the audit. Our audit procedures are tailored to address specific risks for each individual client. We obtain an understanding of an entity-wide control environment during audit planning to understand what can go wrong, and use that understanding to formulate our client service plan and audit procedures. We use a variety of methods to understand internal controls. These typically include interviewing entity personnel, observing processes and controls, walking through transactions from initiation to recording and reporting, and discussing controls and fraud risks with various Authority personnel. Our information systems audit specialists also assess controls and risks over information systems processing. We will communicate to management any weaknesses we find in the internal controls as well as any opportunities for strengthening controls or making processes more efficient. Because our Information Technology Controls Review methodology is based upon the COSO	Audit standards require us to gain an understanding of the Authority, its environment, and its internal controls in order for us to properly plan our audit to address audit risk at the financial statement assertion level. While the requirement to gain an understanding of the client, its environment, and its internal controls is the same on every engagement, the factors affecting this information and the procedures performed to gain this understanding are not the same for all engagements. The objective in gaining this understanding is to identify types of potential misstatements, consider factors that affect the risk of material misstatement, and design tests of controls, when applicable, as well as substantive procedures. We anticipate evaluation of controls over the following significant areas: •Cash and investments •Capital assets •Pensions and OPEB •Accounts and grants receivable •Financial reporting •Cash receipts •Payables and accrued liabilities •Grants and PFCs •Cash disbursements •Monitoring and risk assessment on an entity-wide level •Payroll •Bids Evaluation of the Authority, its Environment, and Internal Controls: •Obtain and document our understanding of the Authority, its environment, its internal controls, organizational structure, components and operating characteristics, including impact of COVID-19. •Evaluate organization, personnel, and financial practices. •Document existing IT controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning. •Perform an IT risk assessment. •Evaluate financial reporting systems and administrative monitoring capabilities. Design preliminary tests on controls for compliance with prescribed systems. •Identify specific compliance requirements related to bond resolutions, ordinances, and Florida	Walkthroughs - Once we have reviewed the accounting procedures questionnaires and control procedures questionnaires prepared by your staff, we will include tests of transactions for all significant transaction cycles. We refer to this testing as COIN (Confirmation, Observation, and Inspection). COIN procedures allow us to conclude whether the system is really operating as management has designed. Any exceptions to controls are noted and evaluated for impact on the audit. We will also point these discrepancies out to the Authority's management. These procedures allow us to assess the accounting system and determine if we can place appropriate reliance on internal controls in order to streamline year-end testing procedures. These tests will have sample sizes large enough to allow us to understand the key controls and accounting procedures. We further assess control risk based on performing a comprehensive Risk and Control Evaluation (RCE) for each Major and Material cycle. We analyze whether there are controls in place to both prevent and detect errors that could potentially occur. The RCE will bring to light situations where the internal control structure may not be properly designed or may not have specific best-practice key controls in place. If the Authority is missing a key control, we will flag that area as a Significant Risk Item and design additional tests to address this risk. In concert, all of these risk assessments will drive our review of internal controls and systems, and the design of our tests of year-end balances. Our goal is to plan and conduct examinations that are focused on areas with a risk of material misstatement, taking into account the systems, policies, and procedures that will mitigate that risk. The accounting procedures and internal controls assessment described above will be conducted by senior audit specialists. These assessments will supply	Auditing standards require auditors to obtain an understanding of internal control sufficient to assess the risk of material misstatement of the financial statements due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will perform audit procedures to obtain an understanding of the design and verify implementation of the Authority's key controls in each significant audit area. Understanding the key controls will include an extensive review and documentation of the Authority's control environment, risk assessment activities, information and communication systems, monitoring activities, and control activities. <u>As part of understanding the control activities, we will identify the following:</u> •Internal Controls over financial accounting and reporting process; •Information Technology Controls; •Significant Classes of Transaction and Cycles; •Material Account Balances; •Significant Disclosures; •Other areas with significant risks or fraud risks. <u>For each significant audit areas, we will gain an understanding of the procedures over initiating, authorizing, recording, processing, reporting, and reconciling and will:</u> •Request, obtain, and review the Authority's available policies and procedures, flowcharts, and other documentation; •Review the documentation provided by the Authority against practice aids developed by PPC and in-house for identification of key controls and best practices; •Develop and update our business process and internal control narratives, flowcharts, checklists, and other documentation based on our review of the Authority-provided documentation; and •Meet with and interview key Financial and Administrative Services Department personnel and department directors or staff of key offices and programs to further develop and update our understanding of the processes and controls. <u>For significant risks and fraud risks, we will identify the key</u>	When making our risk assessments during audit planning, we will consider internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. Our risk assessment procedures to obtain audit evidence about the design and implementation of controls that are relevant to the audit may include: •Inquiries of appropriate entity personnel regarding the design and/or application of a relevant internal control policy or procedure, including the classes of transactions to which the policy or procedure applies, how it is applied and by whom, and the disposition of exceptions detected by the policy or procedure; •Observation by the auditor of the performance of the relevant policy or procedure by entity personnel, noting how the policy or procedure is applied and by whom, the classes of transactions to which it applies, and the disposition of exceptions detected by the policy or procedure; •Re-performance of the application of the policy or procedure by the auditor and comparison between the results obtained by the auditor and the results obtained by the entity personnel. Develop an understanding of the Authority's internal control environment: (1) Meet with process owners and perform an in-depth review of internal controls; (2) Use internal control narratives to document key flows of information; (3) Document our understanding of the information systems and control activities (including controls over segregation of duties,	Withum will utilize the expertise of William Soria (M/WBE Subconsultant) to gain an understanding of and document the control environment. This will be accomplished through interviews with process owners and walkthroughs of key controls identified. Mr. Soria has vast experience in assessing controls in governmental organizations across a myriad of industries which provides him with unique insights as to best practices which can be shared and implemented. In the audit planning process, after completion of our review of your internal control environment, a detailed audit program will be prepared which addresses specific audit procedures and testing. The scope of our financial statement audit will also consider and reflect the effectiveness of your internal control environment.

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4.2	Approach to be taken in determining laws and regulations that will be subject to audit test work.	Cherry Bekaert is quite familiar with compliance requirements applicable to the Authority. Compliance audit procedures will be designed to identify and test those transactions and activities that are likely to have a financial impact on the Authority's financial statements and to determine whether they were carried out in accordance with the provisions of laws, rules and contracts. Will conduct audit in accordance with standards applicable to financial audits contained in auditing standards generally accepted in the United States of America, GAS, the Single Audit, the Passenger Facility Charge Audit Guide for Public Agencies issued by the Federal Aviation Authority and the Rules of the Auditor General of the State of Florida. Reports will note instances of noncompliance, if any, that could have a material effect on the Authority's financial statements or on compliance reporting. The nature and extent of compliance tests are derived from the following: <ul style="list-style-type: none"> • Results of our analysis of internal control over compliance matters • Review of investment and other pertinent policies related to financial matters • Review of bond documents • Florida Statutes • Compliance Supplement • The Authority's policies • Other applicable professional standards and guidance 	A key component in auditing any governmental entity is to determine those laws, regulations, and contracts that have a significant impact on the financial statements. MSL's audit approach in this area involves: <ul style="list-style-type: none"> • Review of prior financial statements • Review of grant agreements • Inquiry of management and staff • Review of contracts and other agreements Once significant laws and regulations that affect the Authority have been identified, MSL will develop compliance testing to ensure that we address these issues.	P&M will design audit procedures to provide reasonable assurance that the financial statements are free of material misstatement resulting from any violations of laws or regulations that have a direct and material impact on the financial statements. For example, P&M's approach often identifies requirements for auditors conducting audits of local governmental entities to determine the audited entity's compliance with certain statutory provisions. Examples include, but are not limited to, those that pertain to investment policies or limitations on investment vehicles, compliance with expenditures of State Financial Assistance, or requirements pertaining to administration or maintenance of a financial emergency or financial condition assessment program.	For audits conducted in accordance with Government Auditing Standards, the auditor is required to test compliance with the provisions of applicable laws, regulations, contracts and grant agreements that could have a material effect on the Authority's financial statements. Our approach in determining which provisions will be subject to audit test work begins with identification of compliance requirements through: <ul style="list-style-type: none"> • Inquiry of management. • Review of various audit guides and compliance supplements, such as Chapter 10.550, Rules of the Auditor General, Florida Single Audit Compliance Supplement, OMB Compliance Supplement, and Passenger Facility Charge Audit Guide for Public Agencies. • Review of significant contracts, including grant agreements and bond documents or other debt agreements, and net revenue sharing agreement. • Review of applicable laws or regulations. Once Purvis Gray has identified compliance requirements, they will assess which of those could have a material impact on the Authority's financial statements and design audit programs to ensure compliance with such provisions. Examples of significant compliance requirements include: <ul style="list-style-type: none"> • Budgetary Compliance • Section 218.415, F.S. (Investments) • Significant Debt Covenants • Use of Restricted Revenue Sources (Grants; Passenger Facility Charges) • Grant Compliance Requirements • Compliance with Approved Rates • Relevant Compliance Requirements of Major Contracts and Agreements 	In accordance with Government Auditing Standards, RSM will design the audit to gather sufficient appropriate evidence related to addressee compliance with laws, regulations and provision of contracts and agreements that could have a direct and material effect on the financial statements. In addition, RSM will be alert to situations or transactions that could be indicative of illegal acts or abuse. Audit procedures will include inquiry of the Authority's personnel, as well as a review of the Florida state law and codes along with any relevant contracts, lease agreements, grant agreements, or other binding contracts. Audit procedures will be designed to detect material noncompliance with the applicable provisions. This will include compliance with the Rules of the Florida Auditor General and any special attestation or other compliance reports required under state laws or local agreements, as noted in the request for proposal.	Withum will take care to document the relevant State of Florida Statutes, County Code, and City Ordinances which may apply to the Authority. Additionally, Withum has a depth of experience in the governmental accounting industry which provides for an excellent base of knowledge as to the relevant laws and regulations.
4.3	Approach to be taken to assist the Authority in implementation of new GASB pronouncements.	Over the years, we have assisted our clients with GASB pronouncement implementation, providing research and advice to resolve many complex accounting issues. This guidance has ranged from providing assistance interpreting the fair value measurement and disclosure requirements under GASBS No. 72 to helping implement GASBS No. 67 and No. 68 and GASBS No. 74 and No. 75 for pension and other postemployment benefits accounting and reporting. We typically meet with our clients during engagement planning and throughout fieldwork to discuss new pronouncements and issues surrounding implementation. We are very proactive in follow-up communication to derive appropriate solutions in the planning stages. Our knowledge of GASB requirements is complemented by our willingness to invest necessary time and resources, including appropriate consultation. For example, during our 2018 audit season two years ago, we began helping clients understand and plan to address the myriad of accounting and reporting requirements related to leases that will impact the Authority's CAFR.	At MSL, we pride ourselves at being highly involved in our profession. As you saw in reading through engagement team member's resumes, we are actively involved in local and national professional organizations. Beyond our commitment to give back to our profession, this involvement enables all of our staff to be aware of all the issues that face our governmental clients. We encourage our clients, whenever possible, to early implement accounting standards. Our goal is to work with our clients to ensure that the implementation process goes smoothly and that the implementation is in accordance with the applicable standards. We provide support and information to our clients. One way this is accomplished is at our free, annual governmental training session held in the summer, where all of our clients can come and discuss the accounting issues that face us all. GASB pronouncements that we anticipate to have the most significant impact on the financial accounting and reporting of the Authority include GASB Statement No. 87 – Leases (effective for FY21). As GASB continues to publish authoritative GAAP, MSL stands ready to provide leadership and guidance in interpreting and implementing new standards as they are issued and become effective.	Several new accounting pronouncements will become effective. We anticipate that preparation for and implementation of these new accounting standards will result in multiple significant risk items in each year included in the term of this request for proposal. We will work with the Authority well in advance to ensure that a plan for information gathering and financial reporting is established and communicated to all impacted parties, in order to ensure that the Authority's timeline for completion of each audit is not compromised. <u>Preparing you for the new reporting requirements</u> : Our team can help you understand the impact of the GASB Implementation Guide 2019-2, and how to apply GASB 84 to fiduciary activities. We have developed a toolkit to assist our clients in evaluating potential fiduciary activities and documenting the support for their conclusions. We also have a deep knowledge of leases both from the lessor and lessee side. Many of our governmental transportation clients have 50+ leases. As a result of our large public sector client base, we have already done a lot to prepare our clients for the implementation of GASB 87. We are also in the process of creating toolkits and other information that will assist our clients in the implementation of GASB 87. This model of training and tools for all new pronouncements or standards is part of who Plante Moran is. The ultimate end game is to have a no-surprises audit process. In addition to the live trainings that we provide, we publish articles and provide educational CPE-eligible webinars on GASB topics throughout the year to help clients understand new pronouncements and how they will impact their organizations. <u>Examples of our recent thought leadership on how changing regulations affect airports and government</u> : •Article: GASB 87 implementation: A checklist for airports; •Article: GASB 87, Leases: What you need to know;	Both the partner in charge of the Authority's engagement team, Barbara Boyd, and the government industry consultant, Mark A. White, are members of the FGFOA's Technical Resources Committee. As part of the Technical Resources Committee, we are first to evaluate and respond to the GASB's preliminary views and exposure drafts on behalf of the FGFOA, with considerable discussion within the committee on the impact new GASB pronouncements have on Florida governmental entities. We take a proactive approach with our clients and communicate any significant upcoming GASB standard as early in the process as possible to alert them to new GASB pronouncements and assist them with implementation.	As a national firm, we have a depth of resources and technical expertise that is unmatched by that of a regional or local firm. Our professionals serve on numerous committees of government standard-setting bodies, including the AICPA State and Local Government Expert Panel and Government Audit Quality Center. Based on our experience and direct involvement with the standard setting bodies, RSM is in a unique position to provide the Authority with guidance on the implementation of new accounting and financial reporting pronouncements and their potential impact on the Authority. The audit engagement team will take a hands on approach to assisting the Authority with the implementation of new pronouncements to include providing—implementation guides, whitepapers, disclosure templates and best practice methods. We will leverage our experience serving similar entities within Florida and across the country to identify industry practices that will be beneficial to the Authority. RSM also offers our clients access to online research through CCH's Accounting Research Manager. This web-based tool includes the original GASB Statements and Codification of Governmental Accounting and Financial Reporting Standards, GASB Implementation Guide and guidance on many other accounting standards and applications. You will benefit from the use of this tool as the need arises.	Withum believes in being a catalyst for the growth and success of our clients. This includes helping clients assist with the provision of continuing education on relevant topics.
4.4	Approach to be taken to extent of use of IT software in engagement.	Our Authority audit engagement will combine data analysis software, wireless technology, and automated engagement management software. As such, our documentation is virtually paperless, with procedures documented in an automated, encrypted environment and files shared through wireless technology among team members. We will make use of the functionality of our Smartsheet® application for seamlessly requesting and securely receiving audit support items from the Authority's accounting team. Refer to Chart page 38. Coordination & Communication Using Smartsheet® to ensure seamless delivery and efficient communication, we will utilize Smartsheet® throughout the audit process from planning to issuance of audit deliverables. Cherry Bekaert utilizes this powerful cloud-based tool to create a process to track and manage the entire audit engagement in real-time through a highly secure platform. As our clients have experienced, you will have the ability to attach documents, log comments and notes, schedule check-in meetings, share screens and show request status and progress throughout the year, not just at final fieldwork or at a single point in the process. Remote Audit Capabilities: As the audit landscape adapts to new and emerging technologies and audit approaches, FLOW (Flexible Leveraged Optimized Workspace) allows our teams to increasingly utilize the concept of remote auditing. While this does not completely replace on-site client interaction, it does allow the audit to be tailored to each client's work style. With nearly all audit documentation already in electronic format, increasingly our audit clients are asking us to work remotely from our home office, while still maintaining our high level of audit quality. Our service delivery process is constantly evolving to meet the changing business landscape by providing a platform for performing quality and comprehensive services model that:	As part of our audit procedures, we are required to gain an understanding of IT environment that supports the financial reporting process. <u>Our assessment includes the following</u> : •Identifying key information systems and EUC (End-User Computing) applications, such as user-developed spreadsheets, that are relevant to financial reporting; •Evaluating procedures by which transactions are initiated, authorized, recorded, processed, and reported in such system. While not specifically required to be evaluated, during our audit planning phase, we have our IT Risk Assurance team incorporate a tailored approach to your overall IT environment which <u>includes a review of the following IT Environment areas</u> : •General IT Controls, including IT Governance, IT Operations, Physical Security and Access to Programs and Data, and Change Management and Software Acquisition and Development; •Application Controls; and •Cyber Hygiene Practices. <u>Intelligent Data Analytics and Visualization</u> : It is our policy to incorporate the use of Machine Learning-enabled CAATs in our audit approach where it is practical and efficient to do so. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. Our goal is to ensure your audit team has the tools and training to use these techniques and is why we have committed significant Firm resources in this area. Whenever possible, we will request electronic copies of your financial data and use data extraction and analysis software to assist us in performing your audit.	When it comes to serving you, we are future-focused. We're actively researching how artificial intelligence (AI), blockchain, data analytics, and other emerging technologies will impact our engagements, and how they can be used to increase efficiency and provide deeper insights for our clients. In fact, we've even been recognized by InformationWeek, CIO Magazine, and Microsoft for our ability to design and deploy cutting-edge technology to empower our staff and serve our clients. Client Collaboration Center. The Plante Moran Client Collaboration Center is a HIPAA-compliant portal that allows us to communicate and exchange information with you in a centralized and secure location. The Client Collaboration Center acts as a repository for information and provides a mechanism for sharing data, allowing us to review data remotely before we arrive on-site. The Client Collaboration Center includes an app called EZ Track that we use to provide our clients with a prioritized list of document requests. EZ Track allows you to drag and drop files to submit to our team and, with an easy-to-read dashboard, allows you to track your progress. We also have the following capabilities: •Commitment of significant resources to link your accounting information to our software; •Testing transactions and balances through our data extraction software, which allows us to utilize your electronic records for testing purposes; •Use of Plante Moran software and hardware at your location, allowing direct download of your general ledger and real-time completion and review of financial statements. Plante Moran utilizes CaseWare paperless software, which allows us to access supporting documentation using the drill-down functionality of this software and organize data in an efficient manner. The ability to synchronize information with our servers allows the team to view and	Our audit staff has extensive experience working in a computerized environment and utilizes notebook computers in the field with Windows XP, and Microsoft Word and Excel. We employ a paperless audit approach. We utilize the "paperless" audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. We are also familiar with most other word processing and spreadsheet software, and a wide variety of accounting software packages. IT Software: We conduct a fully paperless audit using CaseWare Working Papers and SmartSync, allowing our entire engagement team to stay interconnected. We will provide our participating consultants with the same software used by the Purvis Gray staff. We encourage clients to provide documents on our Citrix ShareFile client portal to ensure secure file sharing. Each year we prepare a file for our clients to upload information securely, with subfolders by audit area for organized document storage. Computer-Assisted Audit Techniques (CAAT). CAAT are used to assist the auditor and auditee in the following general areas: Data Mining and Extraction, Data Sampling and Analysis, Fraud Detection. Casewares' IDEA and Thompson Reuters PPC Checkpoint Tools Utilized.	We continually invest in audit innovation because audit quality is paramount to what we do, and we want to perform audits in the most productive manner possible. Technology automates certain audit procedures and the flow of audit documentation; this automation, in turn, enables our auditors to more intently focus on what really matters—the design and results of audit procedures related to the areas with the highest risk. Computer-assisted audit tools we use to achieve a more effective and efficient audit are: RSM Orb, our optimal risk-based audit methodology. Deployed across more than 100 countries worldwide, RSM Orb is designed with a focus on the middle market and scales with client complexity to provide a robust, quality audit. Our technology platform and proprietary methodology enables our auditors to focus on your risks and design procedures tailored to your unique circumstances and environment. RSM Orb enables us to develop a deeper understanding of your business, providing you with critical insights now and for the future. <u>An RSM audit delivers</u> : •Consistency - A consistent approach across any number of operations and jurisdictions, tailored to your unique risks and circumstances; •Innovation - Optimizing our use of technology in how we plan and conduct our work to enhance your audit experience; •Critical insights - Pinpointing those areas that require closer scrutiny and enhanced judgment, enabling us to be more effective in addressing risk areas and adding intellectual value and critical insights; •Confidence - Through robust and considered planning, an efficient technology platform and a highly qualified, experienced team. IDEA®, for digging deep into big data. We use IDEA as our data mining and extraction tool to analyze big data and gain audit insights from that underlying data. IDEA improves audit efficiency in many functions, such as: (a) sampling, including	Accounting Today - Best Firms for Technology 2019. At Withum, we continue to stay at the forefront of technology. With increasing streams of electronic transactions and automated procedures, we understand the need to audit "through" rather than around the system. As part of our process, we will utilize our specialized audit tools to deliver a high quality audit. We will analyze your data and try to understand the "story" your data tells. Our goal is to increase our effectiveness and efficiency through the use of data analytics and also to provide recommendations that can help improve your business process. Our computer-based audit technologies allow us to download your data into an electronic and readable format in order to perform data extraction and electronic procedures. Specifically, we utilize our software tools to provide effective audit samples, extract and summarize data to hone in on risk areas, and perform transactional level analysis to identify transactions which carry higher risk such that we can address those within our audit plan.

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4.5	Approach to be taken to ensure the Authority meets the Federal and State Grants requirements of the Single Audit Act and CFR 200 Subpart F (Audit Requirements) and to discuss approach to meeting the audit certification requirements of 49 U.S.C. § 47107 (m).	We will perform the required Federal audit procedures in accordance with the Uniform Guidance. For each major program, we will test the accounting and administrative internal control systems in place over the Federal program, along with compliance with specific and general grant requirements. <u>The following outlines the Single Audit process:</u> •Identify Type A and Type B programs in accordance with the Uniform Guidance; •Identify the major Federal grant programs and their respective compliance requirements using a risk-based analysis; •Review the administrative control systems established to ensure compliance with grant requirements; •Select and examine transactions for conformance with grant requirements (e.g. allowable cost principles, grant reporting); •Summarize any audit findings, confirm factual data with appropriate grant personnel, and request that corrective action plans be completed for inclusion in the issued report; and •Prepare a schedule of findings and questioned costs.	We will use the following sources as guidance in identifying appropriate tests of and document compliance with laws and regulations that will be applicable to federal and state awards: the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards ("Uniform Guidance") and the Florida Single Audit Act. In addition, depending upon which grant(s) are determined to be major federal programs or state projects, the applicable compliance supplements for those grants as well as other applicable state and federal compliance supplements will be used. The first and most important step in ensuring a proper Single Audit is performed is meeting with management and staff to ensure that the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) includes all the applicable federal programs and state awards for the year being audited. Once that determination is made, we will be able to properly determine the threshold to identify Type A and Type B programs. We will also be able to properly identify major program(s) and projects/grants. Various factors go into the determination of which grants are selected for auditing in any year, such as: •Maturity of a grant; •If the Authority qualifies as a low risk auditee dollar thresholds; •If weakness in controls is identified; •Grantor monitoring; •Extent to which computer processing is used; •Requests of the grantor agencies to test the program as high risk. We will use a risk assessment process as required by both Uniform Guidance and the Florida Single Audit Act. Once the determination of major grants has been made, we will meet with the appropriate Authority staff to discuss the programs, review the related internal controls, and go over the compliance requirements for the grants. The number of transactions tested for each major grant is generally	We are the second largest single audit provider in the nation. Our staff are trained in and have significant experience performing federal audits in accordance with OMB Uniform Guidance. This expertise means the Authority will have ready access to knowledgeable staff who can provide quick answers to tough technical questions. Plante Moran also maintains many contacts at the federal government level to assist our clients in resolving issues as they arise. Sample Sizes: Sample size selection is a critical component of the testing of federal programs. Plante Moran tests both internal control over compliance as well as compliance requirements that have a direct and material effect on each major program. We use the AICPA Audit Guide, Government Auditing Standards, and OMB Uniform Guidance to design an audit approach that includes audit sampling to achieve both objectives. The identification of individually important items is not required by OMB Uniform Guidance; however, there may be benefits to such testing if they exist in a particular population. When planning compliance testing for each major program, Plante Moran will use judgment to determine what items, if any, represent individually important items that may be separated from the remaining population and tested individually. Detailed Testing: Since each grant requires customization based on specific grant agreements and additional requirements specified by the applicable U.S. agencies, our detailed testing plan will be finalized to include all related key controls and key compliance areas. Schedule of Expenditure of Federal Awards Testing: OMB Uniform Grant Guidance requires auditees to prepare a Schedule of Federal Financial Assistance, also known as the Schedule of Expenditures of Federal Awards (SEFA). In order to opine that the SEFA is fairly presented, we will perform the following procedures:	Following are our responsibilities when a Single Audit is required: ■ Federal Award Compliance - 2 CFR Part 200 (Uniform Guidance) If a Federal Single Audit is required (generally total federal grant expenditures exceeding \$750,000 during the audit period), the auditor is responsible for testing internal controls and compliance with direct and material compliance requirements for each major federal award program. ■ State Award Compliance - Florida Single Audit Act If a Florida Single Audit is required (generally total state grant expenditures exceeding \$750,000 during the audit period), the auditor is responsible for testing internal controls and compliance with direct and material compliance requirements for each major state financial assistance project. If a Federal or State Single Audit is required, we will select the major programs to test in accordance with the Uniform Guidance or the Florida Single Audit Act. A risk assessment is then performed to identify the types of compliance requirements described in the OMB Compliance Supplement and the Department of Financial Services' State Projects Compliance Supplement that could have a direct and material effect on each of the Authority's major federal programs or major state projects. Audits of major programs consist of testing both compliance with the applicable compliance requirements and internal controls over compliance. Testing internal controls includes gaining an understanding of the processes, identifying key controls, evaluating the design and implementation, and performing test of operating effectiveness. Whenever feasible, we will combine compliance tests, tests of controls or substantive tests to minimize requests for documentation. In other words, we will use multipurpose sampling techniques. We will also test the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) and provide an	A substantial number of our public sector clients receive federal funds and require a single audit in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our team of professionals possesses comprehensive knowledge of accounting requirements, federal procurement regulations and cost-accounting standards and their impact on nonprofit/public sector organizations. As a firm, RSM has performed hundreds of single audits on an annual basis. Our auditors who perform single audits receive specialized training on the compliance requirements of Uniform Guidance and the use of the related compliance supplements. Our engagement team brings in-depth knowledge of the Uniform Guidance, positioning them to assist you in your administration of federal awards and compliance with the cost principles and audit requirements found in the Uniform Guidance. Our approach to ensure that the Authority meets the federal and state single audit requirements will include the following procedures: •Review past compliance findings; •Obtain any federal or state agency monitoring reports received by the Authority during the year and the Authority's evaluation of pending reports; •Communication with the cognizant agency;•Review state laws relative to financial, accounting and purchasing matters; •Review the financial and personnel policies of the Authority; •Determine the major federal and state programs of the Authority; •Review accounting and administrative control systems, including general and specific requirements, and design tests of these controls; •For each major program, complete the RSM audit program and the Compliance Supplement, issued by the Office of Management and Budget; •For non-major federal and state transactions examined in the	Withum will utilize its team of governmental accounting experts with specific expertise in the area of Federal and state grant requirements. We will also review grant requirements with the Authority in advance to ensure they are aware of their responsibilities and prevent any surprises during the audit.
4.6	Approach to be taken to ensure the Authority meets the Passenger Facility Charges Revenue requirements of 14 CFR Part 158 § 158.67 (c).	Based on our service to other airport clients, we are familiar with the Passenger Facility Charges ("PFC") and will follow the audit guide provided by the Federal Aviation Administration ("FAA"). Specifically, we will determine whether the schedule of expenditures of PFC funds (including quarterly reports under section 158.63(a)) are presented fairly in all material respects in relation to the Authority's financial statements taken as a whole. In addition to our testing performed in accordance with GAAS and GAS, we will perform procedures to obtain an understanding of internal control over the PFC program (including systems and processes for receiving, holding, and using PFC funds) sufficient to plan the audit. Specifically, we will determine if the Authority has complied with laws, regulations, and any PFC Record of Decision (ROD) issued by the FAA may have a direct and material effect on the PFC program. Our compliance testing (which may include project cost allowability, limitations, PFC funds used as matching share or as supplemental to AIP funded projects, additional program requirements) includes tests of transactions and such other auditing procedures necessary to provide us sufficient evidence to support an opinion on compliance with Part 158.67(c).	Passenger Facility Charges (PFC) came into existence as the result of the Aviation Safety and Capacity Expansion Act of 1990. They were first levied beginning June 1, 1992. At that time, passenger facility fees were \$3 per leg. In 2001 Federal legislation was passed to increase the cap to \$4.50. Shortly after the 1990 Federal legislation was passed, Dan O'Keefe, Engagement Shareholder, developed a training course to teach accountants and auditors the rules for accounting for the fees and the audit requirements for performing audits of the collection and spending of the fees. He traveled around Florida and the United States presenting his PFC course. He performed a number of consulting engagements to airports assisting them in setting up their systems and controls. We will audit the Authority's PFC program in accordance with the Passenger Facility Charge Audit Guide for Public Agencies (Revised September 2000), as issued by the Federal Aviation Administration Passenger Facility Charge Branch. Some of the testing procedures will include: •Review all applicable PFC Applications and corresponding FAA Records of Decision (ROD); •Document internal control structure as it relates to PFCs and testing of PFC internal controls to support a low assessed level of control risk; •Test for compliance with ROD with regard to use of PFC funds; •Test quarterly PFC reports submitted by the Authority to the FAA; •Test for proper level of PFC-imposed authority and that PFC funds are deposited to an interest bearing account; •Test of air carrier reports for proper remittance of funds and reports. Audit reports will be prepared in accordance with generally accepted auditing standards (GAAS), generally accepted government auditing standards (GAGAS), and the provisions of the PFC Guide. Audit reports we have issued in past audits have met these requirements.	Our audit approach for PFCs is based on the Passenger Facility Charges Audit Guide for Public Agencies issued by the Federal Aviation Administration. We will review the documentation supporting any new records of decision that the Authority has entered into to ensure proper approval has been obtained. Additionally, we will obtain the Authority's methodology used to determine the amount of debt service that is being charged against PFCs received during the year. We will audit the inputs to the model using issued bond official statements and PFC applications. We will audit a sample of current-year expenditures for allowability. We will also audit a sample of current-year reports between the Airport and the airlines, to ensure compliance with regulations. Finally, we will tie out PFC revenues and expenditures reported to the audited financial statements.	We will audit the Passenger Facility Charge (PFC) revenues in accordance with the requirements described in the Passenger Facility Charge Audit Guide for Public Agencies (PFC Audit Guide). The use of the procedures within the PFC Audit Guide by the auditors for a public agency provides sufficient assurance that the public agency has met the requirements of 14 CFR 158. Similar to the audit of major programs in the Single Audit, the audit of PFCs consist of testing both compliance with the applicable compliance requirements and internal controls over compliance. Testing internal controls includes gaining an understanding of the processes, identifying key controls, evaluating the design and implementation, and performing test of operating effectiveness. We will also test the Schedule of Passenger Facility Charges and provide an opinion on the Schedule of Passenger Facility Charges in relation to the basic financial statements as a whole.	As the auditors for various public airports we are experienced with the Passenger Facilities Charge (PFC) program and with the audit requirements contained in the Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration (FAA). In Florida alone we perform these procedures for the Broward County Aviation Department, Hillsborough County Aviation Authority, Palm Beach County Department of Airports, and The Jacksonville Aviation Authority. In testing the Authority's compliance with the PFC program and its internal controls over compliance we will follow the following audit plan: •Perform procedures to obtain an understanding of internal control over the PFC program (including systems and processes for receiving, holding, and using PFC revenue) sufficient to plan the audit; •Perform testing of internal control over the PFC program to support a low assessed level of control risk for the assertions relevant to the compliance requirements for the PFC program; •Review the PFC Records of Decision (ROD), as amended, to determine which projects the FAA has approved for the imposition of a PFC (collection authority), use of PFC revenue (spending authority), and all specific conditions of the FAA's approval of these projects; •Obtain an understanding of the Authority's procedures for providing reasonable assurance that PFC revenue, including interest earned thereon, is only expended on the allowable costs of projects approved for use of PFC revenue and that any debt and financing costs paid with PFC revenue related specifically to projects approved for use of PFC revenue; •Select a sample of approved projects to perform tests of program expenses to determine if the expenses/expenditures charged to the program (1) were authorized by the PFC approval in the ROD, as amended, (2) are supported by source documentation; •Follow-up on prior audit findings and verify	Withum will utilize a team of professionals who are familiar with the requirements regarding Passenger Facility Charge revenue. The requirements will be addressed with the Authority in advance to ensure no surprises during the audit.
4.7	Approach to be taken to identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from the Authority.	In preparing management recommendations, our client service team utilizes a "bottom-up" review approach to avoid any surprises. This allows any draft comments or recommendations to be initially reviewed at the level within the department where direct management responsible for the activity rests and is only subsequently discussed at higher levels. Any suggestions for improvements will be constructive – we do not employ a "gotcha" strategy to our comments and the facts behind any observation will be agreed to by both Cherry Bekaert and the Authority before any finding progresses forward towards reporting. Our findings will contain a statement of condition describing the situation and the issue that needs attention, what should be corrected, and why. Our suggestions will withstand the four basic tests of corrective action: •The recommendations will be cost effective; •The recommendations will be the simplest to implement in order to address the issue; •The recommendations must go to the heart of the problem and not just correct the "symptoms"; •The corrective action will document why the deficiency occurred. We do not dwell on matters of insignificance; rather, we design our letters to be useful and beneficial for improving our client's performance. Our approach to resolution of potential audit problems will be highly communicative and collaborative. We do not anticipate any special assistance beyond that which is customary from Authority personnel. Accountants are often known for being focused on the past. At Cherry Bekaert, we focus on delivering ideas and solutions to you that you can carry into the future. We emphasize the value of communication with our clients. Open, frequent communication throughout the fiscal year, not just during the audit process, is a part of our Firm's culture and an integral part of our service philosophy. We commit to regular status	At MSL, we pride ourselves at being highly involved in our profession. As you saw in reading through engagement team member's résumés, we are actively involved in local and national professional organizations. Beyond our commitment to give back to our profession, this involvement enables all of our staff to be aware of all the issues that face our governmental clients. We encourage our clients, whenever possible, to early implement accounting standards. Our goal is to work with our clients to ensure that the implementation process goes smoothly, and that the implementation is in accordance with the applicable standards. We provide support and information to our clients. One way this is accomplished is at our free, annual governmental training session held in the summer, where all of our clients can come and discuss the accounting issues that face us all. As GASB continues to publish authoritative GAAP, MSL stands ready to provide leadership and guidance in interpreting and implementing new standards as they are issued and become effective.	Approach to identifying and resolving issues: Our goal is to alert you to potential accounting issues well in advance of the audit. We are proactive in maintaining contact with our clients throughout the year. We meet with you outside the engagement time to discuss new developments, concerns, and possible issues. We also ask for copies of your internal financial statements and monthly Board meeting minutes to stay updated on your operations. If differences of opinion on technical matters occur between our client and the firm or if other problems arise during the engagement, they will be addressed as soon as they arise in the following manner: •We will determine that we have a clear understanding of the issue. •We ask how you would like to treat the issue. •We will review the Authority's research and/or research the appropriate accounting treatment, if a technical matter arises or will otherwise investigate the issue if non-technical. •We will discuss possible accounting alternatives with you. •We will work with you to resolve these issues to your satisfaction in accordance with generally accepted accounting principles (GAAP) and within the terms of our engagement. Pamela Hill, your engagement partner, is the primary decision-maker for service-related issues.	We do not anticipate any significant audit problems. We do accept that any audit engagement could encounter some amount of challenges, be it implementation of significant new GASB pronouncements, turnover in key positions, new software implementations, hurricanes or pandemics, it is simply the nature of audit engagements; we do not, however, use each of these challenges as an opportunity to create additional billing opportunities for our firm. Our approach to resolving any audit problems or challenges that may arise is to communicate with you and develop a mutually acceptable response. We aim to maximize the possibility of a positive outcome through preparation and communication. In any audit engagement, there is an added burden in the year of transition to a new auditor. We understand bringing new auditors up to speed on your operations is time consuming. We are committed to making that transition as smooth as possible by familiarizing ourselves with your operations through review of documents, such as policies and procedures, minutes from current and previous years, prior financial statements, capital plans, bond documents, significant contracts, and grant agreements. Additionally, we will have partners and managers in the field, so you won't have to train our staff.	Based on our knowledge of the Authority and review of your CAFR financial statements and other reports, we do not anticipate there being any potential audit problems. In the event that audit problems arise, our overriding firm philosophy toward issue resolution is the fact that the financial statements are representation of and by management. Therefore, we believe that as long as management has a rational or defensible position, the Authority should be able to employ that accounting treatment without any negative audit impact. RSM will work with management toward this end. We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues with the understanding as we stated that they are your financial statements: Step 1 - Define and understand the issue through discussion with the Authority's management and verified audit information. Step 2 - Make an initial assessment of the impact of alternative accounting treatments. Step 3 - If the issue has the potential for a significant impact, we will gather research which may include the following: obtain the Authority's research and rationale for their positions; gather additional details; draw on common practices within other Florida governments; and utilize recognized National Firm experts. Step 4 - Discuss with the Authority's staff and resolve the issue.	In accordance with our "no surprises" approach, Withum will address with management any audit adjustments and accounting issues that would impact the financial statements, including footnote disclosures as they arise. Also, when an accounting or auditing issue is raised by our engagement teams or by management, we will perform the necessary analysis and research regarding the matter, come to a prompt resolution and review our findings and recommended solutions with management. When such issues arise, the engagement partners will be involved in the analysis and resolution of the matter. The core value of a healthy audit relationship is providing "early warning alerts," i.e., timely communications of matters requiring your attention. Ongoing efforts will coordinate our services between management and internal staff to achieve maximum efficiency and cooperation. Here, our experience serving our clients, as well as your team's experience serving on many boards and committees, will prove invaluable.

**PS-632 AUDITING SERVICES
STAFF REVIEW MATRIX**

	CHERRY BEKAERT LLP	MSL, P.A.	PLANTE & MORAN, PLLC	PURVIS, GRAY AND COMPANY, LLP	RSM US LLP	WITHUMSMITH+BROWN, PC	
5.0 TRANSITION PLAN	Proposer shall submit a detailed transition plan with its Proposal. This plan shall describe in detail the process that would be followed to implement the services to be provided pursuant to the Scope of Services. This plan shall also include time frames and information that would be required for such services to be fully operational and include a sample timeline (with an explanation of how this timeline would be used in the transition process.)	Sample Timeline page 46. We specifically plan our audit approach to keep our requests organized and limited to just those matters needed to support our audit opinion and facilitate an efficient and effective audit – from both the Authority’s and Cherry Bekaert’s perspective. Common areas where our clients have provided us assistance in the past include: •Appropriate personnel being available for questions during all phases of fieldwork, as well as for “interviews” during the initial planning phase regarding significant accounting systems, computer applications, and overall control environment; •Copies provided, in electronic format, of the necessary audit schedules at year-end; •Copies provided of any new legal documents and major contracts (e.g. debt agreements); •Access to source documents (e.g., invoices, canceled checks, bills, etc.); •Assistance in the updating of internal control documentation; •Preparation of cash and legal confirmations. Upon acceptance, we will schedule a time to meet with your team to plan specific steps for the transition. We will provide examples of the required correspondence with the predecessor audit firm and the regulatory agencies. Upon your approval, we will contact your predecessor audit firm to schedule the required review of that firm’s prior year work papers. You will see significant involvement from Cherry Bekaert audit partners, directors and managers during the transitions, audit planning, mid-year and year-end planning, risk assessments and walkthroughs to ensure a seamless transition for the Authority. We believe that this will facilitate a more efficient and effective audit engagement. We have successfully transitioned many similarly structured clients to the Firm, and work in a collaborative manner with each other and management during the transition. While we anticipate introducing new methods and procedures based on our discussions and observations,	This is probably the biggest reason for keeping us as your auditors. There is no transition plan needed. We have extensive institutional knowledge of the Authority. We have permanent binders containing all the significant agreements, contracts, policies, procedures, internal controls, and other documents that support our full understanding of the Authority and its operations. Other firms will need to start from scratch. In addition, because we have amassed all that knowledge and understanding, we can begin your audit right on time without any risk that the audit will not be completed timely. In past years, we have started the Authority’s audit in July. Regardless of what happens with the COVID-19 pandemic, we believe we can stay on the same schedule. Because we audit using electronic documents and can have documents uploaded into our Client Portal, work will not be delayed.	Once appointed, we would like to meet at your offices to get to know more about the Authority. We would also like to set up informal regular touchpoints, as we feel this is a part of getting to know each other, staying connected, and continuing to invest in our ongoing relationship. Our transition plan centers on proactive planning and communication about your unique needs and objectives. We will provide a detailed client assistance listing and project management timelines, which allows for minimal interruption to your staff’s day-to-day operations. No extra time needed on your behalf for new workpapers associated with the transition (i.e. we will not ask you to re-create the wheel). We maximize your staff’s time and internal resources by leveraging existing schedules and reports and developing a tailored, comprehensive timeline that identifies key milestones and minimizes unanticipated disruptions. We will also submit your prior-year reports through our technical review process to accelerate any discussions regarding your current financial reporting and disclosures. We then combine our very best resources with ongoing communication to effectively implement the audit strategy in order to exceed your expectations. The end result is a successful engagement with no-surprises. We rely on collaboration and constant communication with your team to make the transition process successful. Our approach allows us to begin serving you at a high level immediately and efficiently. Because of our detailed, proven methodology, the Authority’s transition to Plante Moran will be uniquely smooth without any of the typical headaches.	Sample Timeline page 41. Upon being engaged as your auditors, we would immediately begin to establish a schedule within the established timetable to complete the initial audit. Our work plan will be developed in coordination with your staff and will be modified where the audit objective can be achieved in a manner least intrusive to your operations. Our preliminary plan has been prepared as follows: <u>Interim Work and Planning</u> – General Planning and Risk Assessment, Internal Control Documentation and Testing; <u>Final Fieldwork</u> - Testing of Year-End, Balances, Analytical, Review, Substantive, Testing; <u>General Completion/Presentation</u> - Exit Conferences, Financial Statement, Review, Presentations, Deadlines.	Smooth transition to working with us - Chart 48 When you change professional services providers, the Authority expects the transition from your prior firm to be smooth and orderly, resulting in as little distraction as possible. Understanding the long-term relationship you have enjoyed with your current auditor, we have developed a plan for efficient auditor transition. Our team members are experienced in auditing Florida public airports. This deep understanding of the industry will allow us to tailor our procedures to the Authority’s existing business cycles which will provide efficiency throughout the transition. The strength of our client relationships is largely dictated by our strong service philosophy. We have a robust planning process called Boot Camp that identifies all risks and issues upfront which allows our audit to be designed to address all major areas. Our boot camp planning process is one that is a collaborative effort between us, key management and finance staff. We have pre-determined status meetings to keep you abreast of our progress on the audit. We have an engagement tool called Project Tracker that provides real-time transparency and allows you to view the progress of the audit at any given time. Unlike other firms, the engagement partner and concurring partner are actively involved throughout the audit, not just at the end of it. We plan to conduct all reviews in the field, an approach that minimizes surprises and makes for a more efficient audit process that meets or exceeds your timing expectations. Active involvement in the field throughout the audit also increases your accountability to all team members to help with operational questions as they arise.	If we are selected as your new auditors and we have accepted the engagement, our plan of transitioning from the prior auditors will begin. We will provide you with a form letter, to be put on GOAA letterhead and signed by you, authorizing them to respond to our inquiries, introduce your Withum Service Partner and grant us access to their workpapers. Once granted, at their convenience, we will meet with them and discuss some details about their experiences with you and review their workpapers. Our review will be designed to establish our initial understanding of GOAA and assist us in identifying risks that will aid in developing our audit plan. We will request copies of workpapers that we believe are critical to be carried forward. In the rare situation that requires continued communications with the predecessor auditor, we will discuss with you and proceed as necessary. Timeline Page 31
6.0 ENGAGEMENTS WITH OTHER AIRPORTS AND GOVERNMENTAL ENTITIES	The Proposer shall provide a brief description of the Proposer’s governmental entity and airport experience within the last five (5) years.	Proposed engagement team has served Miami-Dade, Albert Whitted Airport (St. Petersburg), City of Lake Wales Airport Authority, City of Vero Beach Airport Authority, Key West International, FL, Sarasota Manatee Airport Authority, Metro Washington, Greenville-Spartanburg Airport, Florida Keys/Marathon Airport. 23 Airports, 23 transportation related entities, 27 pension and OPEB trust fund clients, and 43 Authorities/Commissions and Agencies listed, as well as 48 counties and school boards, and 30 cities. 52 of the above were Florida clients. Appendix B.	11 airports listed having been audited by the engagement team including Fort Lauderdale/Hollywood, Orlando-Sanford, Naples Airport, Tallahassee, Daytona Beach and Kissimmee Gateway. 4 airports from the national practice listed. Several governments as well.	18 airports listed, Sarasota, Detroit, Indianapolis included. 25+ airports served, 30 professionals who specialize in the airport industry, over \$500 M PFC collections audited and \$250 M in AIP expenditures. Conducted over 700 CAFR audits in the past 25 years, 500 governmental clients served, 1, 300 public sector clients, 500+ single audits performed annually, 75 years serving governmental entities.	Limited airport experience. Performs approximately 50 Federal and State single audits each year. 7 airports audited in the last 5 years - Bartow Municipal airport, City of Fernandina Beach Municipal Airport, Gainesville-Alachua County Regional Airport Authority, City of Lake City Municipal Airport, Ocala International Airport, City of Williston Municipal Airport. BDOs experience is listed on page 49.	Limited airport experience. Served Broward County Aviation Dept., Hillsborough County Aviation, Jacksonville Aviation Authority, Palm Beach County Dept. of Airports. Several Governments, and other clients are listing, including employee benefit plans.	No airport experience listed. Governments, municipalities and Federal Agencies listed to include Towns of Malabar and Medley, US Dept. of Labor, OIG, Office of Audit, Orange County Research and Development Authority, US National Science Foundation, Village of Virginia Gardens, Florida.
7. REFERENCES							
7.1	The Proposer shall provide a minimum of three, but no more than five, references of airports and/or governmental entity clients of the Proposing Office that demonstrate: (i) the Proposer satisfies the Minimum Requirements as described in Section 2 of the Submission Requirements, Page SR-1; (ii) the Engagement Team has the experience to perform the services required by this RFP; and (iii) establishes the reputation of the Proposer and the Engagement Team.	4 provided. References listed in proposal do not state which engagement team members served on the audit. 1) Miami-Dade Aviation Department 2) Metropolitan Washington Airports Authority 3) City of Charlotte, NC 4) Greenville-Spartanburg Airport Commission See separate reference review matrix for responses to reference questionnaire	3 provided. No airport references. City of Orlando, Central Florida Expressway and Lake County. 1) City of Orlando 2) Central Florida Expressway Authority 3) Lake County See separate reference review matrix for responses to the reference questionnaire	5 provided. All are airports. References do not state which engagement team members served on the audit. 1) Sarasota Manatee Airport Authority, FL 2) Wayne County Airport Authority, MI 3) Columbus Regional Airport Authority, OH 4) Allegheny County Airport Authority, PA 5) Rhode Island Airport Corporation, RI See separate reference review matrix for responses to the reference questionnaire	3 provided, one airport. 1) Gainesville-Alachua County Regional Airport Authority 2) Gainesville Regional Utilities 3) City of Gainesville, FL See separate reference review matrix for responses to the reference questionnaire	5 provided, four are airport. 1) Broward County Aviation Department 2) Hillsborough County Aviation Authority 3) Palm Beach International Airport 4) Jacksonville Aviation Authority 5) Florida Turnpike System See separate reference review matrix for responses to the reference questionnaire	3 provided, no airports. 1) Town of Medley, Florida 2) Village of Virginia Gardens, Florida 3) Orange County, Florida Office of Management and Budget - AUP to assess Internal Control of Public Service Tax & Tourist Development Tax Collections since 2016 not very relevant to this significant engagement with the Authority. Reference does not demonstrate required experience. See separate reference review matrix for responses to the reference questionnaire
7.2	The Proposer shall provide a list of any clients to whom the Proposer has provided attestation and/or assurance services on or after January 1, 2015, and to which any such services terminated prior to the end of the Agreement term. If services were terminated, the Proposer shall explain why.	Section 6 contains client list. Cherry Bekaert is not aware of having been terminated from a contract prior to the end of the Agreement term.	Client List - Section 6. MSL has not had any service engagements that have terminated prior to the end of the agreement term.	Client List provided p.54 & 69. Plante & Moran has not lost any clients due to unresolved auditing or accounting matters. Plante Moran is extremely proud of their client retention rate, as it speaks to the value they have delivered.	Client list included on resumes and Section 6. Purvis Gray has never had any contracts terminated, cancelled, or suspended.	Section 6 has client listing. RSM has not had to suspend services for any Florida state or local government audit or attest clients since January 1, 2015.	Section 6 has limited clients listed. To the best of knowledge, Withum has never lost a client prior to the end of the Agreement term due to an unresolved accounting or auditing matter.
8.0 PRIOR OR PENDING CONVICTIONS, INDICTMENTS, INVESTIGATIONS, REGULATORY INVESTIGATIONS AND CONFLICTS OF INTEREST (Section 6 has some clients listed)							
	The Proposer shall provide a description of all prior or pending convictions, indictments, investigations and regulatory investigations, either civil or criminal that relate to conducting Auditing Services, in which Proposer or its affiliates, subsidiaries, parent company, directors, senior officers, senior regional officers, the Lead Individual, or Engagement Team members have been involved with in the last 3 years immediately preceding the date of Proposer’s response to this RFP or an affirmative statement that there are none. The Proposer must also describe any conflicts of interest with the Authority that the Proposer’s firm has or may have and how that conflict of interest would be mitigated, or provide an affirmative statement that there are none.	Aviation Authority Legal Counsel has advised that there are no pending indictments or convictions. Cherry Bekaert confirms that they are independent of the Authority and there is no conflict of interest.	Aviation Authority Legal Counsel has advised that there are no pending indictments or convictions. Plante & Moran affirms that they have no conflicts of interest with the Authority. No affirmative statement that there are no conflicts of interest other than what is in Section 2.	Aviation Authority Legal Counsel has advised that there are no pending indictments or convictions. No affirmative statement that there are no conflicts. They are independent of the Authority, as defined in Government Auditing Standards. Confirmed that they would give the Authority written notice of any professional relationships entered into involving the Authority, or any of its agencies or component units, if applicable, during the period of this agreement.	Aviation Authority Legal Counsel has advised that there are no pending indictments or convictions. They have identified no conflicts of interest with respect to our ability to serve GOAA.	Aviation Authority Legal Counsel has advised that there are no pending indictments or convictions. Confirmed that the Firm does not have any conflicts of interest with the Authority.	
9.0 RESPONSE FORMS							
9.1	Proposer’s Warranty	Provided	Provided	Provided	Provided	Provided	
9.2	Schedule of MWBE Contract Participation	Provided - 23% achieved by utilizing 3 separate firms (from Orlando, Lake Mary and one in Miami, FL), each of which will perform 'audit services'. All 3 firms have airport experience. LFH and CFL&G firms have been in the profession for 30+ years.	Provided - 23% with one firm, Hansard Accounting & Consulting, Inc., in Oviedo, FL. Committed to being one seamless team. Hansard has 30+ years of experience, including revenue bond covenant compliance, FL statute legal compliance, Federal Single Audit requirements, Florida Single Audit Act relating to grants and PFCs.	Provided - 23% with one firm, TriMerge Consulting in Miami, FL. Peer review for firm rating of Pass for the Period of November 30, 2015. TriMerge is headquartered in Miami, Florida, with operations in Washington, DC and was established in 2003. Public sector clients listed included the U.S. Agency for International Development, and City of Opa-locka, FL among others. Although not requested, P&M provided peer review for MWBE firm.	No target % provided. Provided 'good faith efforts' demonstrating firms were contacted; however several did not respond or were not qualified. No quotes were submitted by the MWBE firms. Authority’s Small Business Development team concluded Purvis Gray demonstrated acceptable Good Faith Efforts.	Provided. 23% with Mark Escoffery, P.A. of Palm Beach Gardens, FL who will participate in the performance of the financial and single audit. He has 30 years of public accounting experience which clients include school boards, cities, various governmental entities and one port.	Provided. 23% with William Soria CPA, LLC of Orlando, FL. Mr. Soria will support the Federal and State grant single audit and documentation of internal controls and processes.
9.3	No Proposals	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	

PS-632 AUDITING SERVICES
STAFF REVIEW MATRIX

	CHERRY BEKAERT LLP	MSL, P.A.	PLANTE & MORAN, PLLC	PURVIS, GRAY AND COMPANY, LLP	RSM US LLP	WITHUMSMITH+BROWN, PC
10.0 ADDITIONAL INFORMATION	Exceptions to the Indemnification Clause - requesting a maximum aggregate liability clause of \$10M.	No exceptions to terms.	No exceptions to terms.	No exceptions to terms.	Two pages of Exceptions. Includes limiting liability to an amount equal to fees paid, potential public record limitations, changes to indemnification terms, do not agree to the waiver of trial by jury, limitations on examination rights, and modifications to Transfers, Assignments, and Subcontracts.	No exceptions to terms. Standard hourly rates, W-9 and proof of insurance included.

EVALUATION CRITERIA (See Page GR-4 of RFP)

1. Ability, qualifications, experience and reputation of the Proposer, including prior or pending litigation against the Proposer. The Authority reserves the right to determine, in its sole discretion, the degree to which the Proposer's experience and qualifications are consistent with the size, complexity, and requirements of the Authority.
2. Ability, qualifications, experience and reputation of the proposed Engagement Team, particularly the Partner/Principal for the team. The Authority reserves the right to determine, in its sole discretion, the degree to which the Engagement Team's experience and qualifications are consistent with the size, complexity, and requirements of the Authority.
3. The airport and governmental entity experience of the Firm and the proposing office.
4. Proposer's audit methodology and approach to perform the Scope of Services and its transition plan. For the purpose of evaluating proposals, the Authority will consider the adequacy of the proposed staffing plan for various segments of the engagement, adequacy of sampling techniques, adequacy of analytical procedures and transition plan that in its sole discretion best meets its needs for auditing services.
5. Proposer's ability to meet the participation goals set forth for the Minority and Women Business Enterprise (MWBE) Participation Program.

**PS-632 AUDITING SERVICES
REFERENCES MATRIX**

CHERRY BEKAERT LLP	Reference 1	Reference 2	Reference 3	Reference 4
NAME/AGENCY	Miami-Dade Aviation Dept	Metropolitan Washington Airports Authority	City of Charlotte, NC	Greenville-Spartanburg Airport Commission
Type of Entity	Airport	Airport	Government	Airport
Term of Services	2016 to Present	2015 to Present	2009 to Present	2011-2018
USE FIRM AGAIN	Yes	Yes	NO RESPONSE RECEIVED	Yes
REFERENCE QUESTIONS				
1 Please advise if the type of service listed was provided by this Firm, and rate the Firm's level of expertise accordingly:				
a. Financial Audit	Excellent	Excellent		Excellent
b. Single Audit	Excellent	N/A		Excellent
c. PFC Audit	Excellent	N/A		N/A
d. Other (please describe):	Bond Covenant Compliance Report - Excellent	N/A		Agreed Upon Procedures Annual Audit - Excellent
2 Please rate the Firm's demonstrated ability for the following:				
a. Understanding of your entity's internal control structure	Excellent	Excellent		Excellent
b. Determining laws and regulations that will be subject to audit test work	Excellent	Excellent		Excellent
c. Assisting your entity in implementation of new GASB pronouncements	Excellent	Excellent		Excellent
d. Identifying and describing any anticipated potential audit problems	Excellent	Excellent		Excellent
e. Assisting your entity in resolving any audit problems	Excellent	Excellent		Excellent
3 Please rate the Firm's knowledge of governmental GAAP principles	Excellent	Excellent		Excellent
4 Please rate the Firm's ability to resolve differences of interpretation of Accounting principals	Excellent	Excellent		Excellent
5 Please rate the Firm's timeliness and ability to meet project deadlines	Excellent	Excellent		Excellent
6 Please rate your overall satisfaction with this Firm	Excellent	Excellent		Excellent
7 Please list the name of the Partner/Principal responsible for your account, and rate your overall satisfaction with their performance:	John Gilberto, Partner - Excellent	Krista Edoff, Audit Partner - Excellent (not a Proposed Engagement Team Member)		Alan Robinson - Excellent (not a Proposed Engagement Team Member)
8 Please list the name of the Auditor in charge of fieldwork for your account, and rate your overall satisfaction with their performance:	Victoria Bean, Senior Auditor - Excellent Scott Anderson, Audit Director - Excellent (not a Proposed Engagement Team Member)	Greg Miller, Audit Director - Excellent Meghan DePace, Audit Manager - Excellent (not a Proposed Engagement Team Member)		Chris P. Jenkins - Excellent (not a Proposed Engagement Team Member)
FOR AIRPORT ENTITIES ONLY:				
9 Knowledge of your Airport's Cost Structure and Rates and Charges	Excellent	Excellent		Excellent
Additional Comments:	John and his staff do an exceptional job of planning the audit and making themselves available to address any questions or concerns that we may have. Additionally, they are highly knowledgeable in respect to the GASB accounting principles. They always meet all the deadlines and issue the final reports in a timely manner. Lastly, every year they make it a point to enhance the audit process to make the experience as smooth as possible and meet our needs as their client.	Worked very collaboratively to achieve a mutually agreed upon audit deadline for issuance of opinion and CAFR. Management observations have always been fair and reasonable.		The entire team of individuals that GSP worked with at Cherry Bekaert from 2011 to 2018 were knowledgeable, responsive, eager to assist and cordial.

**PS-632 AUDITING SERVICES
REFERENCES MATRIX**

MSL, P.A.	Reference 1	Reference 2	Reference 3
NAME/AGENCY	City of Orlando	Central Florida Expressway Authority	Lake County
Type of Entity	Government - Non Airport	Government - Non Airport	Government - Non Airport
Term of Services	2013-2019	2012 - Present	2006-2019
USE FIRM AGAIN	Yes	Yes	Yes
REFERENCE QUESTIONS			
1 Please advise if the type of service listed was provided by this Firm, and rate the Firm's level of expertise accordingly:			
a. Financial Audit	Excellent	Excellent	Excellent
b. Single Audit	Excellent	Excellent	Excellent
c. PFC Audit	N/A	N/A	N/A
d. Other (please describe):	N/A	N/A	N/A
2 Please rate the Firm's demonstrated ability for the following:			
a. Understanding of your entity's internal control structure	Excellent	Excellent	Excellent
b. Determining laws and regulations that will be subject to audit test work	Excellent	Excellent	Excellent
c. Assisting your entity in implementation of new GASB pronouncements	Excellent	Excellent	Excellent
d. Identifying and describing any anticipated potential audit problems	Excellent	Excellent	Excellent
e. Assisting your entity in resolving any audit problems	Excellent	Excellent	Excellent
3 Please rate the Firm's knowledge of governmental GAAP principles	Excellent	Excellent	Excellent
4 Please rate the Firm's ability to resolve differences of interpretation of Accounting principals	Excellent	Excellent	Excellent
5 Please rate the Firm's timeliness and ability to meet project deadlines	Excellent	Excellent	Excellent
6 Please rate your overall satisfaction with this Firm	Excellent	Excellent	Excellent
7 Please list the name of the Partner/Principal responsible for your account, and rate your overall satisfaction with their performance:	Joel Knopp, CPA - Excellent	Dan O'Keefe - Excellent	Joel Knopp - Excellent William Blend - Excellent
8 Please list the name of the Auditor in charge of fieldwork for your account, and rate your overall satisfaction with their performance:	Alan Ricafort, CPA - Excellent	Joel Knopp, CPA - Excellent	Victoria Barnett - Excellent (not a Proposed Engagement Team Member) Kayla Mayhue - Excellent (not a Proposed Engagement Team Member)
FOR AIRPORT ENTITIES ONLY:			
9 Knowledge of your Airport's Cost Structure and Rates and Charges	N/A	N/A	N/A
Additional Comments:	The City of Orlando has been a client of MSL since 2013. Over the years, the MSL team has assisted us in improving our operations by communicating their extensive knowledge of accounting and financial issues that affect local governments. They have consistently met our requested deadlines and provided timely service. MSL helps us stay current with changes in standards and in implementation of new audit requirements. They provide prompt and thorough responses to questions and requests throughout the year. We are very pleased with their services and look forward to continuing our relationship with MSL.	None	

**PS-632 AUDITING SERVICES
REFERENCES MATRIX**

PLANTE & MORAN, PLLC	Reference 1	Reference 2	Reference 3	Reference 4	Reference 5
NAME/AGENCY	Sarasota Mantee Airport Authority	Wayne County Airport Authority, MI	Columbus Regional Airport Authority, OH	Allegheny County Airport Authority, PA	Rhode Island Airport Corporation, RI
Type of Entity	Airport	Airport	Airport	Airport	Airport
Term of Services	2019 to Present	2007 to Present	2012 to Present	2019 to Present	2018 to Present
USE FIRM AGAIN	Yes	Yes	Yes	Yes	NO RESPONSE RECEIVED
REFERENCE QUESTIONS					
1 Please advise if the type of service listed was provided by this Firm, and rate the Firm's level of expertise accordingly:					
a. Financial Audit	Excellent	Excellent	Excellent	Excellent	
b. Single Audit	Excellent	Excellent	Excellent	Excellent	
c. PFC Audit	Excellent	Excellent	Excellent	Excellent	
d. Other (please describe):					
2 Please rate the Firm's demonstrated ability for the following:					
a. Understanding of your entity's internal control structure	Excellent	Excellent	Excellent	Excellent	
b. Determining laws and regulations that will be subject to audit test work	Excellent	Excellent	Excellent	Excellent	
c. Assisting your entity in implementation of new GASB pronouncements	Excellent	Excellent	Excellent	Excellent	
d. Identifying and describing any anticipated potential audit problems	Excellent	Excellent	Excellent	Excellent	
e. Assisting your entity in resolving any audit problems	Excellent	Excellent	Excellent	Excellent	
3 Please rate the Firm's knowledge of governmental GAAP principles	Excellent	Excellent	Excellent	Excellent	
4 Please rate the Firm's ability to resolve differences of interpretation of Accounting principals	Excellent	Excellent	Excellent	Excellent	
5 Please rate the Firm's timeliness and ability to meet project deadlines	Excellent	Excellent	Excellent	Excellent	
6 Please rate your overall satisfaction with this Firm	Excellent	Excellent	Excellent		
7 Please list the name of the Partner/Principal responsible for your account, and rate your overall satisfaction with their performance:	Pamela Hill - Excellent	Pamela Hill - Excellent	Blake Roe - Excellent	Blake Roe - Excellent Pamela Hill - Excellent	
8 Please list the name of the Auditor in charge of fieldwork for your account, and rate your overall satisfaction with their performance:	Rumzei Abdallah - Excellent (not a Proposed Engagement Team Member)	Ali Hijazi, Manager - Excellent Stephanie Atkinson, Auditor In Charge - Excellent (not a Proposed Engagement Team Member)	Eric Wells - Excellent (not a Proposed Engagement Team Member)	Daniel Hart - Excellent	
FOR AIRPORT ENTITIES ONLY:					
9 Knowledge of your Airport's Cost Structure and Rates and Charges	Excellent	Excellent	Satisfactory	Excellent	
Additional Comments:	I have been in the airline business for over 30 years, during my time at the airport we have had to evaluate many companies for various services. The majority of the time, I feel we picked the right firm. I believe choosing Plante Moran as our auditors was the best decision we ever made for our auditing services. They are so different than any of the other auditing firms, they understand the airline business and act like partners. A good example is the Cares Act funding, I emailed both Pam (Partner) and Rumzei (Auditor in charge) on a Friday afternoon to set up a conference call to discuss the Cares Act Funding, within 15 minutes they had set up a conference call. They knew just as much about the funding as we did and helped us strategically discuss the use of the funds. We have never felt a partnership with any of the other auditing firms like we do with Plante Moran. We enjoyed our previous firm but we decided to switch to Plante Moran due to their industry expertise. What a different experience we have received. Their client service is better than anything I've experienced before. Their physical location is a nonissue because I feel Pam and her team are with me every day. I never hesitate to call or email them with questions.	Plante Moran has been a valued partner to the Wayne County Airport Authority for many years. They have a deep knowledge of the airport industry and governmental accounting standards. They are active with important industry groups (they helped organize and present at the ACI GASB 87 training in January, they participate at the AAIA annual meetings). They are extremely responsive and collaborative. From the partner level to the staff level they are friendly, professional, and organized. I'm happy to discuss further should have any questions about the team at Plante Moran and our working relationship with them.	Excellent Firm! Knows the Airport Business.	We were extremely pleased with Plante Moran during our 2019 audit. We went through an extensive audit RFP process in early 2019. We selected Plante Moran based on their airport expertise and their involvement with the GASB. We were extremely pleased with their airport expertise, planning and responsiveness to questions. They worked with us on our accounting procedures to improve our operational efficiencies. This was a first-year audit for ACAA with Plante Moran and it went very smoothly because of their airport expertise, planning and audit technology.	

**PS-632 AUDITING SERVICES
REFERENCES MATRIX**

PURVIS, GRAY AND COMPANY, LLP	Reference 1	Reference 2	Reference 3
NAME/AGENCY	Gainesville-Alachua County Regional Airport Authority	Gainesville Regional Utilities	City of Gainesville
Type of Entity		Government	Government
Term of Services	1997 to Present	2014-2016	2018 to Present
USE FIRM AGAIN	NO RESPONSE RECEIVED	Yes	NO RESPONSE RECEIVED
REFERENCE QUESTIONS			
1 Please advise if the type of service listed was provided by this Firm, and rate the Firm's level of expertise accordingly:			
a. Financial Audit		Excellent	
b. Single Audit		N/A	
c. PFC Audit		N/A	
d. Other (please describe):			
2 Please rate the Firm's demonstrated ability for the following:			
a. Understanding of your entity's internal control structure		Excellent	
b. Determining laws and regulations that will be subject to audit test work		Excellent	
c. Assisting your entity in implementation of new GASB pronouncements		Excellent	
d. Identifying and describing any anticipated potential audit problems		Excellent	
e. Assisting your entity in resolving any audit problems		Excellent	
3 Please rate the Firm's knowledge of governmental GAAP principles		Excellent	
4 Please rate the Firm's ability to resolve differences of interpretation of Accounting principals		Excellent	
5 Please rate the Firm's timeliness and ability to meet project deadlines		Excellent	
6 Please rate your overall satisfaction with this Firm		Excellent	
7 Please list the name of the Partner/Principal responsible for your account, and rate your overall satisfaction with their performance:		Barbara Boyd - Excellent	
8 Please list the name of the Auditor in charge of fieldwork for your account, and rate your overall satisfaction with their performance:		Barbara Boyd - Excellent	
FOR AIRPORT ENTITIES ONLY:			
9 Knowledge of your Airport's Cost Structure and Rates and Charges		N/A	
Additional Comments:		We were very pleased with Purvis Gray and Barbara. The firm was very thorough in their testing of balances and transactions, walkthroughs, testing of internal controls, and ensuring that our financial statements were in compliance with GAAP. Given the complexity of GRU, they provided top tier staff and management to complete the audit. I highly recommend both the firm and the partner, Ms. Boyd.	

**PS-632 AUDITING SERVICES
REFERENCES MATRIX**

RSM US LLP	Reference 1	Reference 2	Reference 3	Reference 4	Reference 5
NAME/AGENCY	Broward County Aviation Department	Hillsborough County Aviation Authority	Palm Beach International Airport	Jacksonville Aviation Authority	Florida Turnpike System
Type of Entity	Airport	Airport	Airport	Airport	Government
Term of Services	Experience w/RSM (FY19 @ FLL), (FY16-FY18 @ TPA) 2019 to Present	2016 to Present	2006 to Present	2014 to Present	2014 to Present
USE FIRM AGAIN	Yes	NO RESPONSE RECEIVED	Yes	NO RESPONSE RECEIVED	Yes
REFERENCE QUESTIONS					
1 Please advise if the type of service listed was provided by this Firm, and rate the Firm's level of expertise accordingly:					
a. Financial Audit	Excellent		Excellent		Excellent
b. Single Audit	N/A		Excellent		N/A
c. PFC Audit	Excellent		Excellent		N/A
d. Other (please describe):					N/A
2 Please rate the Firm's demonstrated ability for the following:					
a. Understanding of your entity's internal control structure	Excellent		Excellent		Excellent
b. Determining laws and regulations that will be subject to audit test work	Excellent		Excellent		Excellent
c. Assisting your entity in implementation of new GASB pronouncements	Excellent		Excellent		Excellent
d. Identifying and describing any anticipated potential audit problems	Excellent		Excellent		Excellent
e. Assisting your entity in resolving any audit problems	Excellent		Excellent		Excellent
3 Please rate the Firm's knowledge of governmental GAAP principles	Excellent		Excellent		Excellent
4 Please rate the Firm's ability to resolve differences of interpretation of Accounting principals	Excellent		Excellent		Excellent
5 Please rate the Firm's timeliness and ability to meet project deadlines	Excellent		Excellent		Excellent
6 Please rate your overall satisfaction with this Firm	Excellent		Excellent		Excellent
7 Please list the name of the Partner/Principal responsible for your account, and rate your overall satisfaction with their performance:	Brett Friedman @ Fort Lauderdale Airport (FLL) - Excellent Jeff Zeichner @ TPA - Excellent		Brett Friedman- Excellent Bob Feldmann - Excellent		Clay Worden - Excellent
8 Please list the name of the Auditor in charge of fieldwork for your account, and rate your overall satisfaction with their performance:	Excellent - Jeff Zeichner Alex Auguste @ FLL,(not a Proposed Engagement Team Member)		Alex Auguste - Excellent (not a Proposed Engagement Team Member)		Jeff Zeichner - Excellent
FOR AIRPORT ENTITIES ONLY:					
9 Knowledge of your Airport's Cost Structure and Rates and Charges	Excellent				N/A
Additional Comments:	I've had good experiences with most audit firms I've worked with in my career, but I've most enjoyed working with RSM (and Jeff, in particular) because he's taught me a good deal about net position Classifications (restrictions, when not to restrict) and has been very good about simplifying the Implementation of recent GASB standards. Our prior firm in Tampa made GASB 68 much more complicated than it needed to be and Jeff help ease that for us. On an interpersonal level, he and Brett worked well with our leadership and Audit Committee		RSM is very knowledgeable of governmental GAAP principles and works well with our agency in the implementation of new GASB pronouncements.		

**PS-632 AUDITING SERVICES
REFERENCES MATRIX**

WITHUMSMITH+BROWN, PC	Reference 1	Reference 2	Reference 3
NAME/AGENCY	Town of Medley, FL	Viillage of Virgina Gardens, FL	Orange County Office of Management and Budget
Type of Entity	Government - Non Airport	Government - Non Airport	Government - Non Airport
Term of Services	1998 to Present	1998 to Present	2016 to Present
USE FIRM AGAIN	Yes	NO RESPONSE RECEIVED	NO RESPONSE RECEIVED
REFERENCE QUESTIONS			
1 Please advise if the type of service listed was provided by this Firm, and rate the Firm's level of expertise accordingly:			
a. Financial Audit	Excellent		
b. Single Audit	Excellent		
c. PFC Audit	N/A	N/A	N/A
d. Other (please describe):			
2 Please rate the Firm's demonstrated ability for the following:			
a. Understanding of your entity's internal control structure	Excellent		
b. Determining laws and regulations that will be subject to audit test work	Excellent		
c. Assisting your entity in implementation of new GASB pronouncements	Excellent		
d. Identifying and describing any anticipated potential audit problems	Excellent		
e. Assisting your entity in resolving any audit problems	Excellent		
3 Please rate the Firm's knowledge of governmental GAAP principles	Excellent		
4 Please rate the Firm's ability to resolve differences of interpretation of Accounting principals	Excellent		
5 Please rate the Firm's timeliness and ability to meet project deadlines	Excellent		
6 Please rate your overall satisfaction with this Firm	Excellent		
7 Please list the name of the Partner/Principal responsible for your account, and rate your overall satisfaction with their performance:	Lena Combs - Excellent		
8 Please list the name of the Auditor in charge of fieldwork for your account, and rate your overall satisfaction with their performance:	TJ Houmes - Excellent (not a Proposed Engagement Team Member)		
FOR AIRPORT ENTITIES ONLY:			
9 Knowledge of your Airport's Cost Structure and Rates and Charges	N/A		
Additional Comments:	Very happy with their services. Very professional. Very nice people. All staff throughout the years have been excellent.		



GREATER ORLANDO AVIATION AUTHORITY

REQUEST FOR PROPOSALS

PROFESSIONAL SERVICES – PS-632

AUDIT SERVICES

ADDENDUM NO. 1
TO
REQUEST FOR
PROFESSIONAL SERVICES – 632
AUDITING SERVICES

April 10, 2020

This addendum forms a part of the RFP Documents described above. The original RFP Documents remain in full force and effect except as modified by the following which shall take precedence over any contrary provisions in the prior documents.

- ITEM 1: Replace Page SS-3 with corrected Page SS-3. Revised by replacing the phrase: “the Consultant may, at the option of the Authority, be engaged to perform these services based on the Hourly Rates provided in the Consultant’s Fee Form submitted with its Proposal.” With the phrase: “the Consultant may, at the option of the Authority, be engaged to perform these services **based on the Negotiated Hourly Rates as listed in Exhibit B of the Executed Agreement**”.
- ITEM 2: Replace Page 2 with corrected Page 2. Revised by replacing the phrase: “fifteen (15) additional copies of the Proposal should also be included with the original Proposal”; Replace the phrase with: “**six (6) copy additional copies of the Proposal should also be included with the original Proposal**”.
- ITEM 3: Replace Page SR-1 with corrected Page SR-1. Revised by replacing the phrase: “fifteen (15) additional copies of the Proposal should also be included with the original Proposal”; Replace the phrase with: “**six (6) copy additional copies of the Proposal should also be included with the original Proposal**”.
- ITEM 4: Question: Per the RFP Scope of Services section and consistent with the Scope of Services in Exhibit A of the Professional Services Agreement, the Authority requests an annual audit of the special-purpose financial statements of the accounts maintained by Hyatt Corporation for the Hyatt Regency Orlando International Airport due within 90 days of year-end. Bi-annual audits starting in FY 2020 of the Authority’s defined contribution retirement plan, the defined benefit retirement plan and the other post-employment benefit plan; annual debt compliance report due within 120 days of the Authority’s year-end and a single audit.

Can you please provide copies of the most recent audit reports for each?

Can you please provide copies of the last two single audit reports for the Authority’s single audit?

Answer: See attached Exhibits 1 – 8 which are available for download through AirportLink.

Exhibit 1: Greater Orlando Aviation Authority Comprehensive Annual Financial Report for Years Ended September 30, 2019 and 2018 (includes single audit and other compliance reports)

- Exhibit 2: Greater Orlando Aviation Authority Comprehensive Annual Financial Report for Years Ended September 30, 2018 and 2017 (includes single audit and other compliance reports)
- Exhibit 3: Hyatt Regency Orlando International Airport Special-Purpose Financial Statements for Years Ended September 30, 2019 and 2018
- Exhibit 4: The Retirement Plan for Employees of Greater Orlando Aviation Authority, Financial Statements and Required Supplemental Information for Fiscal Years Ended September 30, 2018 and 2017 (Unaudited)
- Exhibit 5: Greater Orlando Aviation Authority Defined Contribution Retirement Plan Financial Statements for Years Ended December 31, 2018 and 2017 (Unaudited)
- Exhibit 6: Greater Orlando Aviation Authority OPEB Trust Fund Fiscal Year Ended September 30, 2018 and 2017 (Unaudited)
- Exhibit 7: Greater Orlando Aviation Authority Unaudited Financial Statements for the Three Months Ended December 31, 2019 and 2018.
- Exhibit 8: Communications with Those Charged with Governance for FYE 9/30/2019

ITEM 5: Question: Please provide a breakout of the audit fees paid to MSL (Moore Stephens Lovelace) for the audits and reviews for the years ended September 30, 2019 and 2018 as broken out by deliverable (CAFR, quarterly reviews, single audit, etc.)

Answer: See below for fees paid to the incumbent firm for the past 3 fiscal years:

FYE 2017		FYE 2018		FYE 2019	
Quarterly Reviews	\$ 17,000.00	Quarterly Reviews	\$ 17,425.00	Quarterly Reviews	\$ 17,860.00
GOAA Year End Audit	\$ 132,000.00	GOAA Year End Audit	\$ 135,300.00	GOAA Year End Audit	\$ 138,680.00
Hyatt Year End Audit	\$ 32,500.00	Hyatt Year End Audit	\$ 33,315.00	Hyatt Year End Audit	\$ 34,150.00
Defined Contribution, Defined Benefit Retirement Plans, and other Post Employment Benefit Plan Audits	\$ -	Defined Contribution, Defined Benefit Retirement Plans, and other Post Employment Benefit Plan Audits	\$ 34,335.00	Defined Contribution, Defined Benefit Retirement Plans, and other Post Employment Benefit Plan Audits	\$ -
TOTAL FEES:	\$ 181,500.00	TOTAL FEES:	\$ 220,375.00	TOTAL FEES:	\$ 190,690.00

ITEM 6: Question: What is the current Auditor's Fees for the current FY?

Answer: See Item 5 above.

ITEM 7: Question: Please provide audit fees for services provided for the past 3 completed fiscal years, including the Authority's financial statement audit and quarterly reviews, special-purpose financial statements of the Hyatt Regency Orlando International Airport, and audits of the Authority's Defined Contributions and Defined Benefit Retirement Plans and Other Post Employment Benefit Plan, PFC audit, and Federal and State Single Audit.

Answer: See Item 5 above.

ITEM 8: Question: Were additional billings required by the incumbent auditor in recent audits? If so, what were the billings related to?

Answer: No additional billings were required by the incumbent auditor.

ITEM 9: Question: Does the incumbent external auditor subcontract with an MWBE or LDB firm? If so, please provide the name of the firm being utilized.

Answer: Yes, the incumbent currently subcontracts with MWBE firm, Sarah G. Hansard, CPA

ITEM 10: Question: Given the current environment, including limitations on personnel working on-site, and for the safety of our staff and yours, will any consideration be given to allowing electronic submissions of proposal documents?

Answer: The Authority is unable to accept electronic submissions at this time. However, due to the current state of affairs with COVID-19, the Authority has implemented additional measures to safeguard your staff and ours. The Authority's Purchasing Office has directed all mail and small deliveries to be delivered to the Material Control Warehouse, which is adjacent to the Purchasing Office at 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338. Material Control has established procedures to ensure deliveries being made will minimize contact with co-workers, Proposers, and the general public. Proposers are highly encouraged to utilize commercial delivery options such as Federal Express, United Parcel Service, U.S. Postal Service or other commercial delivery companies to deliver proposal submissions. Proposers may also hand deliver their responses to the Material Control Warehouse. In addition, the following safety protocols have been put into place:

- Purchasing and Material Control staff wear gloves and masks at all times when accepting packages or signing delivery tickets.
- Proposal submissions will be delivered by Material Control to the Purchasing Department prior to the official date and time of the Proposal Opening.
- All door handles are wiped down daily by staff throughout the building with disinfectant wipes.
- The Authority staff maintains strict social distancing guidelines.

ITEM 11: Question: In the RFP document, page SR-4, #9 (Response Forms), there is a reference to response forms on Pages RF-1 – RF-7. We just want to confirm that the only response forms required are the Proposer's Warranty (RF-1) and Schedule of MWBE Contract Participation (RF-2).

Answer: Correct, the only response forms required are the Proposer's Warranty (RF-1) and Schedule of MWBE Contract Participation (RF-2).

ITEM 12: Question In the RFP document, Exhibit B (Schedule of Fees) is blank. We would like to confirm that there is no required format for the schedule of fees.

Answer: Exhibit B is part of the sample Form of Professional Services Agreement and will be populated with the final negotiated fees upon award of the contract. No response is required from Proposers with regard to the Form of Professional Services Agreement, and is included for reference only.

ITEM 13: Question: What type of consulting projects would you anticipate having in the future?

Answer: At this time, the Authority does not anticipate the need for additional consulting services outside the Scope of Services detailed in the RFP documents.

ITEM 14: Question: What concerns do you have about changing firms, if any?

Answer: None.

ITEM 15: Question: What do you enjoy about your current relationship and how has it been successful?

Answer: The incumbent is a highly qualified certified public accounting firm, and communicates effectively with Authority staff and the Authority's governing body.

ITEM 16: Question: What are the biggest challenges for the Authority over the next 5 years?

Answer: Managing the Authority's reaction and recovery to COVID-19 in the midst of opening a new terminal.

ITEM 17: Question: What is the current ERP system(s) in use by the Authority?

Answer: Oracle EBS R12.1.3

ITEM 18: Question: Do you anticipate any significant changes in federal awards during the upcoming year?

Answer: The Authority anticipates receiving a grant pursuant to the CARES Act.

ITEM 19: Question: Section 4 of the RFP's General Requirements discussed the Authority's Minority and Women Business Enterprise (MWBE) participation program. Does the Authority have a listing of approved audit firms who meet the Authority's MWBE participation program criteria that we can utilize and develop relationships with?

Answer: See the links below for the Authority's Small Business Office's Approved Directories to assist in locating MWBE firms.

GOAA Business Diversity Management System
<https://goaa.diversitycompliance.com/?TN=goaa>

Orange County - <http://apps.ocfl.net/orangebids/minorityvendorlisting/default.asp>

City of Orlando - <https://cityoforlando.mwdbe.com/>

ITEM 20: Question: For the annual financial statement audit, when is preliminary and final fieldwork typically completed?

Answer: For the Authority annual audit, preliminary fieldwork is typically done in August for 1 week, with final fieldwork starting the week after Thanksgiving and lasting approximately 3 weeks.

For the Hyatt annual audit, preliminary fieldwork is typically done in July/August for 1 week, with final fieldwork usually the 3rd week of October for 1 week. This report is completed and issued no later than December 30.

For the Pension plans and OPEB, these typically occur in the summer time and last approximately 2 weeks.

For the Quarterly financials, work is primarily done remotely approximately 1 week after all documents have been sent by the Authority. Quarterly financials must be finalized within 45 days of the close of each quarter in accordance with the Authority's debt covenants.

ITEM 21: Question: How many hours, by staff level are generally spent on the engagement as a whole? If that information is not readily available, how many auditors are typically on site and for how long?

Answer: The fees for the current contract are billed as a lump sum for each audit type, therefore, the Authority does not have enough of a detailed breakdown to comprehensively answer this question. However, please see below for additional information regarding staff level that is on site during preliminary and final fieldwork. Please note that staffing and timing may vary from year to year:

For the Authority annual audit, preliminary fieldwork takes approximately 1 week with a Manager and Senior. Final fieldwork takes place with a Shareholder for 1 week, and Manager and Senior for 2-3 weeks.

For the Hyatt annual audit, 1 week of preliminary fieldwork is with a Manager and Senior. Final fieldwork takes place with a Manager and Senior, with Shareholder and Staff as needed.

For the Pension plans and OPEB audits, 2 weeks of fieldwork is conducted by a Manager and a Senior, with participation from Shareholder and Staff as needed.

For the Quarterly financials, work is primarily done remotely by a Manager over a 1 week period.

ITEM 22: Question: How long have the current auditors been engaged?

Answer: After a competitive procurement, the incumbent firm was originally awarded a contract in 2009 with a base term of 3 years, plus two one-year extensions. After successful award of a second competitive procurement, the incumbent firm was awarded a contract in 2014 with a base term of 3 years, and three extensions which will expire in August 2020.

ITEM 23: Question: Could you please provide fees for each of the previous three years, for each of the services listed in the scope of services on page A-15 of the RFP?

Answer: See Item 5 above.

ITEM 24: Question: Have the auditors received additional payments for any services not included within the scope of services?

Answer: No.

ITEM 25: Question: Please provide the most recent reports available for the annual financial statement audit (including single audit and other compliance reports), quarterly review, special-purpose financial statements of accounts maintained by Hyatt Corporation, defined contribution plan, defined benefit plan, and OPEB plan.

Answer: See attached Exhibits 1 – 8 which are available for download through AirportLink.

ITEM 26: Question: Have there been any findings or recommendations reported in either of the past two years, including in management letters or required communications with those charged with governance.

Answer: No.

ITEM 27: Question: Were there any changes in fiscal year 2020 and do you anticipate any changes within the next three years (present pandemic excluded) that could affect the amount of time it takes to conduct the services (e.g. new software implementations, changes in management and finance, etc.)

Answer: None anticipated at this time.

ITEM 28: Question: Regarding scope of services, Page A-15, Section 1.1.5 of the RFP lists an annual debt compliance report, which is not listed on page SS-1 of the RFP. Please clarify whether the annual debt compliance report is included in the scope of services requested for proposal.

Answer: The annual debt compliance report is currently not part of the Scope of Services requested for this proposal, however, the Authority reserves the right to amend the Scope of Services as a later date.

ITEM 29: Question: What were the 2019 audit fees? Were these established as a lump sum, or by segment; aviation audit, aviation quarterly reviews, hotel, employee benefit plans, and OPEB plan?

Answer: See Item 5 above.

ITEM 30: Question: We have not been able to locate the stand alone financial statements for the hotel and benefit plan. Can these be provided?

Answer: See attached Exhibits 1 – 8 which are available for download through AirportLink.

ITEM 31: Question: Section 1.6 of the General Requirements of the RFP indicates the Authority may have the right to reject a proposal that deviates from the terms and conditions of the RFP or the Authority's Professional Services Agreement. Within the proposal, are we able to note exceptions to the RFP and if selected, will we be able to negotiate the terms and conditions of the final professional services agreement?

Answer: Proposers may list exceptions to the terms and conditions of the RFP and Form of Professional Services Agreement in Section 10, Additional Information, of the Submission Requirements. Exceptions to the terms and conditions may be used as a determining factor by the Auditor Selection Committee during the evaluation process. The Authority will enter into negotiations with the highest ranked Proposer following the contract award.

ITEM 32: Question: The Request For Proposal (RFP) requires sealed Proposals to be received at the Authority's Purchasing Office and that Proposals transmitted electronically or by facsimile will not be accepted. Will the Authority be revisiting this requirement in light of COVID-19, such as accepting electronically transmitted Proposals?

Answer: See Item 10 above.

ITEM 33: Question: Does a Proposal need to be printed single sided or can proposals be printed double sided?

Answer: Proposals should be submitted on no more than 100 single-sided 8.5 X 11 inch pages in Arial font with no smaller than 10-pitch font, or no more than 50 double-sided 8.5 X 11 inch pages in Arial font with no smaller than 10-pitch font, excluding appendices, resumes and charts

ITEM 34: Question: The RFP requires all assigned key professional staff to be properly licensed Certified Public Accountants in the State of Florida. Do key professional staff need to be properly licensed Certified Public Accountants in the State of Florida at the time of proposal or by commencement of the contract? For example, a key professional staff, within a Firm licensed in the State of Florida, may be a licensed Certified Public Accountant in another state and licensable in Florida pending completed application.

Answer: The engagement Partner/Principal should be a properly licensed Certified Public Account in the State of Florida. Other engagement team members may be licensed outside the state of Florida.

ITEM 35: Question: Why is GOAA currently going out for proposals?

Answer: The current contract term is expiring.

ITEM 36: Question: Is your current audit service provider eligible to / been asked to respond to this RFP?

Answer: Yes, the incumbent firm is eligible to submit a proposal.

ITEM 37: Question: How long have you been with your current service provider?

Answer: See Item 22 above.

ITEM 38: Question: What do you see as the GOAA's greatest challenge in the next year?

Answer: See Item 16 above.

ITEM 37 Question: What do you see as the GOAA's greatest challenge in the next 5 years?

Answer: See Item 16 above.

ITEM 38: Question: What do you like best about your current audit service provider?

Answer: See Item 15 above.

ITEM 39: Question: What, in your opinion, is the most important service that your audit provider can / should provide outside of their audit opinions and related required correspondence?

Answer: Provide the Authority's Finance Department with written information relating to regulation changes and its potential impact on the Authority and its operations. Examples would be timely notification of changes proposed or initiated by Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) or Government Accountability Office (GAO). In addition, providing Continuing Professional Education (CPE) opportunities for the Authority's licensed CPAs (approximately 12 on staff).

ITEM 40: Question: Is the GOAA completely satisfied with its current auditors and level of service? Are there any areas in which you would like to see changes/improvement or additional service offerings?

Answer: Yes, the Authority is satisfied with its current auditors and their level of service.

ITEM 41: Question: If possible, please provide us with how many days (interim and final) auditors were on site for field work during the FY 2019 audit (to include annual audit, quarterly reviews, Hyatt audit, and Pension & OPEB bi-annual audit) and what level of audit personnel was on sight for those time frames?

Answer: See Item 20 above.

ITEM 42: Question: Where and when is the audit (to include annual audit, quarterly reviews, Hyatt audit, and Pension & OPEB bi-annual audit) typically performed?

Answer: See Item 20 above.

ITEM 43: Question: To what extent has the predecessor audit firm utilized a Minority and Women Business Enterprise ("MWBE") entity during the FY2019 contract? In what capacity was the MWBE entity used within the scope of the FY2019 contract? Who was the MWBE firm during the FY2019 contract?

Answer: The incumbent firm subcontracts the Single Audit to a MWBE firm, Sarah G. Hansard, CPA

ITEM 44: Question: Will the Authority accept MWBE firms that are not certified by the Authority but have unexpired MWBE certifications issued by other Florida authorities (i.e. City of Orlando, Orange County, State of Florida Office of Supplier Diversity, etc.). Could a list of MWBE certified firms be provided?

Answer: See Item 19 above.

ITEM 45: Question: Please tell us how many audit adjustments were required for the FY 2018 audit with a brief description of the nature of such adjustments.

Answer: None.

ITEM 46: Question: Were any bookkeeping or additional services provided in conjunction with the audit? If so, please provide a brief description of these services. Also, was GOAA charged additional fees for these services and, if so, what fees were charged?

Answer: No.

ITEM 47: Question: Please provide a copy of the following documents or directions to where these documents can be obtained online:

- a. Latest quarterly review of the Authority's financial statements (12/31/2019)
- b. Audit of the special-purpose financial statements of the accounts maintained by Hyatt Corporation for the Hyatt Regency Orlando International Airport (09/30/2019)
- c. Bi-annual audit of the Authority's Defined Contribution, Defined Benefit Retirement Plan and Other Postemployment Benefit Plan (09/30/2018)
- d. Any Management letter for FYE 9/30/2019
- e. Communications with Those Charged with Governance for FYE 9/30/2019
- f. Any other formal correspondence received from your audit service provider in conjunction with the 2019 audit(s).

Answer: See attached Exhibits 1 – 8 which are available for download through AirportLink.

ITEM 48: Question: Who is responsible for preparation of the audited financials – auditee or auditor? If a portion is done by either party, please clarify which portion(s).

Answer: The auditee is responsible for preparation of the audited financials.

ITEM 49: Question: What were GOAA's prior year fees for the FY 2019 contract? Also, were any additional services requested from your audit service provider and if so, what was the nature of those services and related fees charged?

Answer: See Item 5 above. No additional services were required outside the Scope of Services detailed in the RFP documentation.

ITEM 50: Question: Does GOAA anticipate any significant operational or financing changes during the term of this contract (bond issuances, system implementations, etc.)? If so, please describe such changes.

Answer: The Authority's current Capital Improvement Program (2018-2025) includes a plan of finance with a bond issuance in October 2021.

In October 2019 the Authority implemented a Resource Management System (RMS), Airport 2020, which is a component of the airport billing system.

ITEM 51: Question: Has GOAA experienced any changes in key personnel, financing or funding during the current fiscal year? If so, please describe such changes.

Answer: There have been no changes in key personnel.

On October 3, 2019, the Authority issued \$1.1 billion dollars in Airport Facilities Revenue Bonds Series 2019A. See Subsequent event note 21 in the FY 2019 CAFR for additional information.

ITEM 52: Question: Would it be possible to obtain interim internal financial statements for GOAA for FY 2020?

Answer: See attached Exhibit 7 which is available for download through AirportLink.

ITEM 53: Question: What system(s) does GOAA use? Does GOAA anticipate any significant changes in systems during the new contract term, including options to extend?

Answer: GOAA currently utilizes the following systems that support the general ledger and subsidiary ledgers in the ERP, Oracle EBS R12.1.3, and does not foresee any changes to these systems during the contract term.

- ADP (Payroll)

- GateKeeper (Parking Revenue Control System)
- Kronos (Timekeeping)
- OPBCS (Budget)
- PROPworks (Billing & Customers)
- RMS Airport 20/20 (Airport Billing System)
- splashBI (Ad_Hoc reporting tool)
- SmartBen (Benefit Enrollments)
- SymPro (Treasury)
- Viewpost (Checks & Electronic Payments)
- Wells Fargo (Banking)
- WORKs (P-Cards)

ITEM 54: Question: Has the Authority Board appointed the Auditor Selection Committee? If so, how many and who are the individuals appointed to the Auditor Selection Committee?

Answer: At its meeting on March 18, 2020, the Aviation Authority Board resolved to ratify appointment of the following members to the Auditor Selection Committee: Mr. Domingo Sanchez (Chairman), Mayor Buddy Dyer, and Mr. Rafael Martinez.

ITEM 55: Question: Has the Authority issued any other written responses to questions on the RFP? If so, please provide copies of such inquiries and responses. Also, please provide me with your response to any future inquiries by prospective audit service providers.

Answer: Addendum 1 is the first written response to RFP questions. All questions are answered via Addendum as stated in the General Requirements, pages GR-1 - Gr-2, and will be available for download through AirportLink.

ITEM 56: Question: May we have a copy of the Pre-Proposal Sign-In Sheet?

Answer: Yes. Please see attached Exhibit 9 for the Pre-Proposal Teleconference RSVP Log.

ITEM 57: Question: I have downloaded the RFP from the AirportLink website; does that mean I am automatically on the email distribution list for any addenda?

Answer: Yes. However, prior to submitting a response, it shall be the responsibility of each Proposer to contact AirportLink at (866) 889-8533 or visit AirportLink's website or the Authority Purchasing Department's website to determine if addenda was issued and, if so, to obtain such addenda.

* * * * * END OF ADDENDUM NO. 1 * * * * *

Janice K. Hughes
 Janice K. Hughes, CPPB
 Senior Purchasing Agent

04/10/2020
 Date

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REQUEST FOR PROPOSALS
GREATER ORLANDO AVIATION AUTHORITY
PROFESSIONAL SERVICES – 632 AUDITING SERVICES

Sealed Proposals for **Professional Services-632 (PS-632), Auditing Services**, will be received by the Greater Orlando Aviation Authority, hereinafter called "Authority."

The proposed Agreement is to select a highly qualified certified public accountant to provide independent auditing to the Authority to examine the financial statements of the Authority, beginning with the financial statements for fiscal year ending **September 30, 2020**.

The Agreement period will be for thirty-six (36) months with the initial consulting service to commence on or about September 1, 2020, and with the Authority having options to renew the Agreement for two (2) additional periods of one (1) year upon mutual agreement. The agreement between the successful Proposer(s) and the Authority will be non-exclusive.

Proposal packages including the Submission Requirements will be available for examination **March 23, 2020**, and may be obtained by visiting the Authority Purchasing Department's website at www.orlandoairports.net/purchasing for download availability or by visiting AirportLink's website at <http://AirportLink.perfect.com> or by calling AirportLink at (866) 889-8533. AirportLink provides supplier registration services, document fulfillment and other purchasing related services to the Authority and to suppliers doing business with the Authority. Any award resulting from this solicitation will not require any payment by the supplier to AirportLink. If you received this solicitation document from any source other than AirportLink (WebProcure), please promptly register your interest in this solicitation with AirportLink. Questions concerning this Proposal package should be addressed to Janice Hughes at (407) 825-6425, by facsimile (407) 825-4020, or by e-mail at Janice.Hughes@goaa.org.

A PRE-PROPOSAL TELECONFERENCE will be held via a Teleconference Call at **9:00 a.m. EST, Monday March 30, 2020**. **Conference Bridge number: 888-585.9008, Conference Room Number: 750-576-745#**. If participating in the Pre-Proposal Teleconference, participants are respectfully requested to RSVP to Janice.Hughes@goaa.org with their company name and contact information. The call will include a review of the Proposal Documents, and a question and answer period. **Attendance at the Pre-Proposal Teleconference is not mandatory but is strongly encouraged**. Proposers are expected to be familiar with the Proposal Documents and to provide the Authority with any questions regarding the Proposal Documents at the Pre-Proposal Teleconference.

Proposers may request additional information or clarification with respect to this Request for Proposal (RFP), in writing, until **2:00 p.m. EST, Wednesday, April 1, 2020**. Any response by the Authority to a request by a Proposer for additional information, clarification or correction will be made in the form of a written Addendum.

Sealed Proposals will be received at the Greater Orlando Aviation Authority, Orlando International Airport, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338 until **11:00 a.m., Monday, April 20, 2020**, at which time all Proposals received will be publicly opened and read. Proposals may be delivered prior to the above time and date to the Greater Orlando Aviation Authority, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338. **Proposals transmitted electronically or by facsimile will not be accepted.** Any Proposal received after the time and date specified for the opening of the Proposals will not be considered, but will be returned unopened. The Authority's Purchasing Manager will designate an official timepiece which shall be used to determine the official time for opening of Proposals, and which time shall be deemed correct and conclusive.

A Proposal must be submitted in a sealed envelope which shall be clearly marked Professional Services – PS- 632, Auditing Services. **Six (6) additional** copies of the Proposal should also be included with the original Proposal. The original Proposal shall be clearly marked “Original”. Additionally, an exact electronic copy of the Proposal should be included with the Original Proposal on an individual electronic USB Flash Drive.

No Proposal may be withdrawn for a period of one hundred twenty (120) days after the time and date scheduled for Proposal opening.

The Proposer awarded the Contract must also provide proof of liability insurance in the amount of **One Million Dollars (\$1,000,000.00)**, **professional liability in the amount of Three Million Dollars (\$3,000,000.00)** along with any other insurance as outlined in Exhibit “C” of the Agreement, Pages A-16 and A-17, evidence of business or occupational license, and a copy of Proposal's W-9 Form (Request for Taxpayer Identification Number and Certification) as outlined in the Proposal Documents.

The Authority reserves the right to waive any informalities or irregularities of Proposals, to request clarification of information submitted in any Proposal, to request additional information from any Proposer, or to reject any or all Proposals, and to readvertise for Proposals. The Authority also reserves the right to extend the date and time period during which it will accept Proposals and to extend the date or time scheduled for the opening of Proposals.

Award, if made, will be to the responsible and responsive Proposer submitting the Proposal which is deemed by the Authority, in its sole discretion, to be the most highly qualified to perform the required services.

You should note that Section 1.6.1 of the General Requirements describes irregularities in Proposals that may cause them to be rejected by the Authority. Included in these irregularities are those such conditions, limitations, or unauthorized alternative Proposals which may require the Authority to reject a Proposal. You are strongly urged to seek the Authority's written advice **BEFORE you submit a Proposal containing any of the irregularities described in Section 1.6.1 of the General Requirements.**

GREATER ORLANDO AVIATION AUTHORITY

SCOPE OF SERVICES

It is the intent of the Authority that a single Proposer will provide all of the auditing services specified in this Request for Proposal (RFP). The Authority intends to select the Proposer that it deems to be the most highly qualified to perform the required services after considering the evaluation criteria, in its exclusive discretion. The selected Proposer shall perform, for and on behalf of Authority, auditing and related services requested, including without limitation the following:

1. Annual audit of the Authority's financial statements will be presented to the Finance Committee each February following the Authority's Fiscal Year End.
2. Quarterly reviews of the Authority's financial statements within 45 days of the Authority's Fiscal Quarterly End.
3. Annual audit of the special-purpose financial statements of the accounts maintained by Hyatt Corporation for the Hyatt Regency Orlando International Airport within 90 days of the Authority's Fiscal Year End.
4. Bi-annual audit of Authority's Defined Contribution Retirement Plan, Defined Benefit Retirement Plan and Other Post Employment Benefit Plan.
5. Other auditing and related services as requested.
6. The services to be provided are to be performed in accordance with:
 - 6.1. Auditing standards generally accepted in the United States of America;
 - 6.2. The standards applicable to financial audits contained in the *Government Auditing Standards*, issued by Comptroller General of the United States;
 - 6.3. Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "Uniform Guidance");
 - 6.4. 49 U.S. C. § 47107 (m); *Project Grant Application Approval Conditioned on Assurances About Airport Operations*;
 - 6.5. 14 CFR Part 158 § 158.67 (c) *Passenger Facility Charge Audit Guide for Public Agencies issued by the Federal Aviation Administration*;
 - 6.6. The Rules of the Auditor General of the State of Florida; and
 - 6.7. The Single Audit Act.
7. The services shall result in the issuance of all audit opinions and reports as required by the standards and regulations listed above.
8. The services shall be performed in accordance with the schedule and deadlines set forth in the Authority's RFP unless otherwise agreed to in writing by the Authority.
9. Neither the selected Firm nor any person or business entity affiliated with the Firm shall provide any other financial or consulting services to the Authority during the term of the

SCOPE OF SERVICES (Continued)

Agreement that would impair the objectivity and independence of the selected Firm or would depart from the standards and rules listed in Section 2.2 of the General Requirements.

10. Reports:

Following the completion of the audit of the fiscal year's financial statements and other engagements, the auditor shall issue the reports, required by auditing standards generally accepted in the United States of America, Government Auditing Standards, CFR 200 Subpart F (Audit Requirements), 14 CFR Part 158 SS 158.67(c) (PFC), Governmental Accounting Standards, Florida Statutes, and Rules of the State of Florida Auditor General.

11. Working Paper Retention and Access to Working Papers:

11.1. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the selected Proposer is notified in writing by the Authority of the need to extend the retention period.

11.2. The auditor shall make available all original working papers for examination by authorized representatives of Federal and State agencies, the Authority's Chief Financial Officer (CFO) and any other entity to which access has been granted in writing by the Authority's CFO.

11.3. In addition, the selected Proposer shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

12. Support Personnel:

Support personnel will be made available by the Authority to provide assistance, such as identifying locations of required records, gathering needed documentation, and supporting information and such other tasks that will serve to expedite the audit, with the understanding that support personnel must be limited to use in a manner that permits them to effectively perform the day-to-day requirements of their positions.

13. Regulation Updates:

The selected Proposer shall provide the Authority's Finance Department with written information relating to regulation changes and its potential impact on the Authority and its operations. Examples would be timely notification of changes proposed or initiated by Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) or Government Accountability Office (GAO).

14. Additional Services:

14.1. If during the contractual period additional services are needed, the selected Proposer may, at the option of the Authority, be engaged to perform these services. The selected Proposer, shall upon receipt of the written request from the CFO, perform such additional services. All additional work will be documented by engagement memoranda to be approved by the Authority prior to the performance of any additional services.

- 14.2. If during the Agreement period, Additional Services are needed beyond the Scope of Services stated in Sections 1 through 13, the Consultant may, at the option of the Authority, be engaged to perform **these services based on the Negotiated Hourly Rates as listed in Exhibit B of the Executed Agreement**. All Additional Services shall be documented by engagement memoranda to be approved by the Authority by issuing an Amendment to this Agreement.

* * * * * END OF SCOPE OF SERVICES * * * * *

SUBMISSION REQUIREMENTS

In order to maintain comparability and enhance the review process, proposals must be organized in the manner specified below.

A Proposal must be submitted in a sealed envelope which shall be clearly marked Professional Services – PS- 632, Auditing Services. **Six (6)** additional copies of the Proposal should also be included with the original Proposal. The original Proposal shall be clearly marked “Original”. Additionally, an exact electronic copy of the Proposal should be included with the Original Proposal on an individual electronic USB Flash Drive. Proposal responses shall include the information requested in a single volume, with each response numbered and ordered in the same manner as provided in this Request for Proposals (RFP), with each Section and Subsection of the response indexed and clearly identified and referencing each corresponding Section and Subsection of the RFP. The information shall be submitted on no more than 100 one-sided 8.5 X 11 inch pages in Arial font with no smaller than 10-pitch font, excluding appendices, resumes and charts. It is important that each Submission Requirement Section be addressed fully including a comprehensive methodology and approach to the Scope of Services. Each Proposer must submit the following information:

1. **PROPOSERS STATEMENT OF THE FOLLOWING:**

The Proposer shall include the legal name, address, and authorized signature of the proposing firm (“Proposer”) who will sign the Agreement for Auditing Services (the “Agreement”) (if such Proposer is awarded the Agreement), together with the following information regarding the Proposer:

- 1.1 Contact name of individual responsible for account (“Partner/Principal”).
- 1.2 Address of office that will handle account (the “Proposing Office”).
- 1.3 Telephone number of the Partner/Principal or office that will handle the account.
- 1.4 Facsimile number of the Partner/Principal or office that will handle account.
- 1.5 Email address of the Partner/Principal.
- 1.6 Type of organization (corporation, sole proprietor, partnership, other).
- 1.7 Federal employer identification number.

2. **MINIMUM REQUIREMENTS:**

In order to be considered for evaluation, the proposers shall demonstrate sufficient capacity, ability, resources and experience to provide complete professional auditing services as required by the Authority. At a minimum, each Proposer shall provide the following:

- 2.1 Proposer must certify in writing with its Proposal that Proposer is licensed to do business in the State of Florida and all assigned key professional staff are properly licensed Certified Public Accountants in the State of Florida. Proposer shall provide a copy of such license(s) to the Authority with its Proposal Submittal.
- 2.2 Proposer must certify in writing with its Proposal that Proposer is a Certified Public Accounting firm in accordance with Section 473.309, Florida Statutes, and is currently licensed under Section 473.3101, Florida Statutes.
- 2.3 Proposer must certify in writing with its Proposal that Proposer is qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
- 2.4 Proposer shall provide an affirmative statement that it is independent of the

SUBMISSION REQUIREMENTS (Continued)

Authority as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards.

2.5 Proposer shall list and describe the Proposer's professional relationships involving the Authority for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

2.6 The Proposer shall provide a copy of the Proposer's latest peer review report.

3. EXPERIENCE AND QUALIFICATIONS:

3.1 As part of the Proposal, Proposer shall include a narrative of the experience and qualifications of the Proposer and the engagement team members assigned to the audit relative to the Scope of Services.

3.2 The Proposer shall include in the Proposal the following:

3.2.1 A Schedule of Engagement Team Participation and Qualifications. Proposer shall not include hours or dollar amounts on this schedule. The purpose of this schedule is to evaluate the level of expertise of auditors assigned to the engagement.

3.2.2 The Proposer shall include resumes of the individuals on the Engagement Team. Each resume shall include:

Education:

Degree
College/University
Year Graduated

Experience:

Years in Public Accounting
Years with Firm
Years of Airport Experience
Other Airports Audited
Other Governmental Clients Audited

Professional Memberships:

List only those of an accounting or financial nature

3.2.3 Overview of Proposer's Continuing Professional Education Program. Indicate Proposer's procedures for ensuring compliance with CPE requirements set forth in Government Auditing Standards.

4. SPECIFIC AUDIT METHODOLOGY AND APPROACH:

The Proposer shall provide a written description of the Proposer's methodology and approach to the Scope of Services. The Proposer shall include a concise description of the Proposer's philosophy, services and qualifications.

4.1 Approach to be taken to gain and document the understanding of the Authority's internal control structure.

SUBMISSION REQUIREMENTS (Continued)

- 4.2 Approach to be taken in determining laws and regulations that will be subject to audit test work.
- 4.3 Approach to be taken to assist the Authority in implementation of new GASB pronouncements.
- 4.4 Approach to be taken to extent of use of IT software in engagement.
- 4.5 Approach to be taken to ensure the Authority meets the Federal and State Grants requirements of the Single Audit Act and CFR 200 Subpart F (Audit Requirements) and to discuss approach to meeting the audit certification requirements of 49 U.S. C. § 47107 (m).
- 4.6 Approach to be taken to ensure the Authority meets the Passenger Facility Charges Revenue requirements of 14 CFR Part 158 § 158.67 (c).
- 4.7 Approach to be taken to identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from the Authority.

5. TRANSITION PLAN:

Proposer shall submit a detailed transition plan with its Proposal. This plan shall describe in detail the process that would be followed to implement the services to be provided pursuant to the Scope of Services. This plan shall also include time frames and information that would be required for such services to be fully operational and include a sample timeline (with an explanation of how this timeline would be used in the transition process.)

6. ENGAGEMENTS WITH OTHER AIRPORTS AND GOVERNMENTAL ENTITIES:

The Proposer shall provide a brief description of the Proposer's governmental entity and airport experience within the last five (5) years.

7. REFERENCES:

- 7.1 The Proposer shall provide a minimum of three, but no more than five, references of airports and/or governmental entity clients of the Proposing Office that demonstrate: (i) the Proposer satisfies the Minimum Requirements as described in Section 2 of the Submission Requirements, Page SR-1; (ii) the Engagement Team has the experience to perform the services required by this RFP; and (iii) establishes the reputation of the Proposer and the Engagement Team. At a minimum, Proposer shall provide the following information for each reference:

- 7.1.1 Name
- 7.1.2 Address
- 7.1.3 Contact person
- 7.1.4 Telephone number and email address of contact person
- 7.1.5 Time period during which services provided
- 7.1.6 Description of services provided
- 7.1.7 Status (current or past client)

- 7.2 The Proposer shall provide a list of any clients to whom the Proposer has provided attestation and/or assurance services on or after January 1, 2015, and to which

SUBMISSION REQUIREMENTS (Continued)

any such services terminated prior to the end of the Agreement term. If services were terminated, the Proposer shall explain why.

8. PRIOR OR PENDING CONVICTIONS, INDICTMENTS, INVESTIGATIONS, REGULATORY INVESTIGATIONS AND CONFLICTS OF INTEREST:

The Proposer shall provide a description of all prior or pending convictions, indictments, investigations and regulatory investigations, either civil or criminal that relate to conducting Auditing Services, in which Proposer or its affiliates, subsidiaries, parent company, directors, senior officers, senior regional officers, the Lead Individual, or Engagement Team members have been involved with in the last 3 years immediately preceding the date of Proposer's response to this RFP or an affirmative statement that there are none. The Proposer must also describe any conflicts of interest with the Authority that the Proposer's firm has or may have and how that conflict of interest would be mitigated, or provide an affirmative statement that there are none.

9. RESPONSE FORMS:

Proposer shall complete and submit with its Proposal the Response Forms, Pages RF-1 through RF-7. Failure to do so may cause the Proposal to be deemed as non-responsive.

9.1 PROPOSER'S WARRANTY - The Proposer's Warranty is included in the Response Forms Section, Page RF-1. The form shall be completed and signed by the Proposer's duly authorized representative.

9.2 SCHEDULE OF MWBE CONTRACT PARTICIPATION - Proposer shall complete and submit with its Proposal the MWBE Participation Form on Page RF-2 of the Response Forms.

9.3 NO PROPOSALS - In the event a potential Proposer elects not to submit a Proposal, such potential Proposer should respond by completing and returning the "No Response to Request for Proposals" form, Page RF-4, advising the Authority of the reason for not submitting a Proposal.

10. ADDITIONAL INFORMATION:

Additional information may be requested by the Authority by Addendum.

***** END OF SUBMISSION REQUIREMENTS *****

GENERAL REQUIREMENTS

1. **ADDITIONAL INFORMATION:**

1.1 **PREPARING RESPONSES:**

Each Proposal must contain the signature of the duly authorized representative of the Proposer on Page RF-1, Proposer's Warranty. Failure to properly complete the information requested in this RFP may result in rejection of a Proposal from consideration. It is important that each section of the Proposal is completed fully and that the Proposal includes a comprehensive and detailed description of the Proposer's capabilities/experience, work performed and qualifications of the Engagement Team, as well as all other descriptions required by this RFP.

1.2 **COMMUNICATION DURING PROPOSAL PROCESS:**

In accordance with the below-referenced policies, any communication directly or indirectly to seek to encourage any specific result in connection with an Authority selecting process, including but not limited to, written communications, any and all forms of electronic communications or messaging, including social media, oral communications either in person or by telephone, initiated by a Proposer or through a lobbyist, agent or third person, to any Authority staff and/or Committee/Board member who is a member of any committee constituted for the purposes of ranking Solicitations, making recommendations or making an award, is prohibited from the time that the Solicitation is released to the time that the award is made. An appropriate official or employee of the Authority may initiate communication with a Proposer in order to obtain information or clarification needed to develop a proper and accurate evaluation of the Solicitation. Any official communication from a Proposer during the Proposal process should be submitted in writing to the Greater Orlando Aviation Authority, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338 or to the email address as directed during the Proposal process. A copy of these policies (Sections 180.01 and 180.03) are available upon request from the Director of Board Services.

1.3 **ADDENDA TO RFP:**

Any response by Authority to a request by a Proposer for clarification or correction will be made in the form of a written Addendum. All parties to whom the Proposal packages have been issued will be sent a notification of the issuance of an Addendum either by e-mail and/or by facsimile. The Addendum may be electronically downloaded by visiting either the Authority Purchasing Department's web site at www.orlandoairports.net/purchasing, or if registered with AirportLink, by visiting their web site at <http://AirportLink.perfect.com>. However, prior to submitting its response, it shall be the responsibility of each Proposer to contact AirportLink at (866) 889-8533 or visit AirportLink's website or the Authority Purchasing Department's website to determine if addenda were issued and, if so, to obtain such addenda.

1.4 **QUESTIONS AND CLARIFICATIONS:**

Additional information or clarification with respect to this RFP can be requested, in writing, until 2:00 p.m. EST, on Wednesday, April 1, 2020, from:

Janice K. Hughes, CPPB
Senior Purchasing Agent

GENERAL REQUIREMENTS (Continued)

Purchasing Office
Greater Orlando Aviation Authority
8652 Casa Verde Road, Building 811
Orlando, FL 32827-4338
Phone: (407) 825-6425 Fax: (407) 825-4020
Janice.Hughes@goaa.org

If reasonably available and relevant, such additional information will be made available in writing and/or by an Addendum to the RFP.

1.5 TENTATIVE SCHEDULE:

Release Date	March 23, 2020
Pre-Submittal Teleconference Call (9:00 a.m. EST)	March 30, 2020
Deadline for submission of questions (by 2:00 p.m. EST)	April 1, 2020
Deadline for return of Proposal (by 11:00 a.m. EST)	April 20, 2020
Recommended ranking by Auditor Selection Committee	June 17, 2020
Recommendation submitted to the Aviation Authority Board	July 15, 2020
Aviation Authority Board Approval of Contract Value	August 19, 2020

1.6 REJECTION OF IRREGULAR PROPOSALS:

1.6.1 A Proposal will be considered irregular and may be rejected by the Authority if it (i) is improperly executed, (ii) shows omissions, alterations of form, additions not called for, unauthorized conditions or limitations, or unauthorized alternate Proposals, (iii) fails to include the proper Proposal Guaranty (if required), Agreement references, other certificates, affidavits, statements, or information required to be included with Proposals, including, but not limited to, the Proposer's prices, or (iv) contains other irregularities of any kind.

1.6.2 The Authority has adopted a Code of Ethics and Business Conduct Policy (Section 204.01) which addresses, the obligation of the Authority's Board members and employees to follow the Florida Statutes in reference to these issues. This includes, but is not limited to, the obligations of the Authority's Board members and employees with respect to having an interest in business entities, outside employment, gratuities, divulgence of information, unauthorized compensation and acceptance of gifts. Please be aware that any violation of this policy by a Proposer and/or any attempt to influence an Authority Board member or employee to violate the policy is sufficient cause for the denial of the right of the Proposer to propose on any contract or sell any materials, supplies, equipment, or services to the Authority for a period of time that is determined by the Chief Executive Officer. A copy of this policy is available upon request from the Director of Board Services.

1.7 WAIVER AND/OR REJECTION OF RESPONSES:

The Authority reserves the right to waive informalities or irregularities in any Proposals, to reject any and all Proposals in whole or in part, with or without cause, and to accept that Proposal, if any, which in its judgment deems to be the most highly qualified to perform the required services after considering the evaluation criteria. The Authority reserves the right but not the obligation to short list Proposers and/or to conduct interviews and/or demonstrations with either all

GENERAL REQUIREMENTS (Continued)

Proposers or those that are short listed for further consideration.

1.8 NOTICE OF INTENT TO AWARD AGREEMENT:

Unless all Proposals are rejected by the Authority, a Notice of Intent to Award is anticipated to be provided within one hundred twenty (120) days from the opening of Proposals to the responsible and responsive Proposer submitting the Proposal deemed to be most advantageous to the Authority, price and other factors being considered. For all procurements, the Authority reserves the right to reject any or all Proposals and to cancel the procurement or to solicit new Proposals.

1.9 PROPRIETARY INFORMATION:

1.9.1 In accordance with Chapter 119 of the Florida Statutes (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 Competitive 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 Authority will consider a Proposer's opinions regarding the applicability of Chapter 119, Florida Statutes, but shall not be obligated to concur in such opinions.

1.9.2 All Proposals received from Proposers in response to this Request for Competitive Proposals will become the property of the Authority and will not be returned to the Proposers. In the event of Agreement award, all documentation produced as part of the Agreement will become the exclusive property of the Authority.

1.10 WITHDRAWAL OF PROPOSALS:

No Proposal may be withdrawn after the scheduled Proposal opening time for a period of one hundred twenty (120) days. Any Proposer withdrawing or attempting to withdraw its Proposal prior to the expiration of the one hundred twenty (120) day period shall be obligated to reimburse the Authority for all its costs incurred in connection with such withdrawal or attempted withdrawal including, without limitation, any increased costs for procuring the goods or services from another Proposer or all costs of advertising and re-procuring the goods or services, and all attorneys' fees, in addition to payment of Authority's other damages. A Proposer's submission of a Proposal shall be deemed the Proposer's acknowledgment of and agreement to the provisions of this Section.

2. EVALUATION CRITERIA:

2.1 The Authority intends to select the Proposer that deemed to be the most highly qualified to perform the required services after considering the evaluation criteria, in its exclusive discretion. The evaluation criteria do not have any specific predetermined relative weight. The consideration of individual criterion is merely a tool to assist the Authority in determining which Proposal is deemed to be the most highly qualified to perform the required services, as a whole, to the Authority. The relative advantages of a Proposer's responses with respect to one criterion may outweigh shortcomings of that Proposer's responses in one or more other criterion, depending on the relative disparities in the qualities of the responses in

GENERAL REQUIREMENTS (Continued)

each criterion and the relative importance of certain criteria to each other, as determined in the exclusive discretion of the Authority.

- 2.2 The Proposer's references should demonstrate that it has the ability and experience required to perform the Scope of Services described above. It is the responsibility of the Proposer to provide references and information that most closely demonstrate experience with public entity accounts.
- 2.3 For all Proposers who satisfy the Minimum Requirements in Section 2 of the Submission Requirements, the Authority will consider the following items, in connection with its evaluation of Proposals:
 - 2.3.1 Ability, qualifications, experience and reputation of the Proposer, including prior or pending litigation against the Proposer. The Authority reserves the right to determine, in its sole discretion, the degree to which the Proposer's experience and qualifications are consistent with the size, complexity, and requirements of the Authority.
 - 2.3.2 Ability, qualifications, experience and reputation of the proposed Engagement Team, particularly the Partner/Principal for the team. The Authority reserves the right to determine, in its sole discretion, the degree to which the Engagement Team's experience and qualifications are consistent with the size, complexity, and requirements of the Authority.
 - 2.3.3 The airport and governmental entity experience of the Firm and the proposing office.
 - 2.3.4 Proposer's audit methodology and approach to perform the Scope of Services and its transition plan. For the purpose of evaluating proposals, the Authority will consider the adequacy of the proposed staffing plan for various segments of the engagement, adequacy of sampling techniques, adequacy of analytical procedures and transition plan that in its sole discretion best meets its needs for auditing services.
 - 2.3.5 Proposer's ability to meet the participation goals set forth for the Minority and Women Business Enterprise (MWBE) Participation Program.

3. SELECTION PROCESS:

- 3.1 Responses to this RFP will be evaluated and ranked by an Auditor Selection Committee appointed by the Authority Board. The Auditor Selection Committee shall rank and recommend in order of preference no fewer than 3 Proposers deemed to be the most highly qualified to perform the required services after considering the evaluation criteria. The Auditor Selection Committee may, in its sole discretion, seek the assistance of other Authority staff, consultants and legal counsel with respect to the evaluation and any recommendation for award.
- 3.2 After the Authority Board has established and approved the final rankings, negotiations with the highest ranked firms will be initiated. If any of those negotiations are unsuccessful, the Authority may open negotiations with the next ranked firm, etc. until the successful completion of negotiations and execution of a contract. The Authority reserves the right to re-open negotiations with any of the highest ranked firms, at its discretion. The Authority may reject all Proposals at any time throughout this process.

GENERAL REQUIREMENTS (Continued)

- 3.3 The Authority reserves the right to reject any or all Proposals, to further negotiate any Proposals, to request clarification of information submitted in any Proposal, to request additional information from any proposer, and to waive any irregularities in any Proposal. Late Proposals will not be accepted and will be returned unopened. The Authority's Purchasing Manager will designate an official timepiece which shall be used to determine the official time for opening of Bids, and which time shall be deemed correct and conclusive.
- 3.4 Any questions regarding this RFP or requests for available materials should be directed via electronic mail to Janice Hughes at Janice.Hughes@goaa.org.
- 3.5 For individuals who conduct lobbying activities with Aviation Authority employees or Board members, registration with the Aviation Authority is required each year prior to conducting any lobbying activities. A statement of expenditures incurred in connection with those lobbying instances should also be filed prior to April 1 of each year for the preceding year. Lobbying any Aviation Authority staff who are members of any committee responsible for evaluating or ranking Proposals, and thereafter forwarding those recommendations to the Board, and/or any Board Members is prohibited from the time that this Request for Proposals, is released to the time that the Board makes an award. As adopted by the Board on September 19, 2012, lobbyists are now required to sign-in at the Aviation Authority offices prior to any meetings with Staff or Board members. In the event a lobbyist meets with or otherwise communicates with Staff or a Board member at a location other than the Aviation Authority offices, the lobbyist shall file a Notice of Lobbying (Form 4) detailing each instance of lobbying to the Aviation Authority within 7 calendar days of such lobbying. As of January 16, 2013, lobbyists will also provide a notice to the Aviation Authority when meeting with the Mayor of the City of Orlando or the Mayor of Orange County at their offices. The policy, forms, and instructions are available in the Aviation Authority's offices and the website. Please contact the Director of Board Services with questions at (407) 825-2032.
- 3.6 The meetings of the Auditor Selection Committee and Aviation Authority Board are public meetings.
4. MINORITY AND WOMEN BUSINESS ENTERPRISE ("MWBE") PARTICIPATION PROGRAM:
- 4.1 To encourage development and growth of MWBEs, the Authority has adopted a Non-Federally Funded Minority and Women Business Enterprise ("MWBE") Participation Program, which is available from the Authority upon request, in response to the joint disparity study conducted by the Authority.
- 4.2 It is the policy of the Authority that MWBEs shall have the maximum opportunity to participate in the purchase of goods and services, and the Authority has established the MWBE Participation Program to implement this policy. This participation can take the form of purchasing contracts, subcontracts, joint ventures or similar arrangements. **The Proposal will be considered non-responsive to the Request for Proposals and rejected if the Proposer fails to demonstrate, to the reasonable satisfaction of the Authority, as required by the MWBE policy, that the Proposer has met or has made a good faith effort to meet the established MWBE goal.**

GENERAL REQUIREMENTS (Continued)

- 4.3 For this Contract, the Authority has established a MWBE Participation Goal of 23%, which means that 23% of the total Contract expenditures by the Authority should be used to purchase goods or services under the Contract from MWBEs. All Proposers, including a Proposer, which is an MWBE, shall comply with the MWBE requirements outlined in this Section by having MWBEs other than the Proposer participate in the performance of the Contract services at a sufficient level to meet the participation goal.
- 4.4 Proposers are required to submit, with their Proposals, the Letter of Intent/Affirmation information by completing the form on Page RF-6 for each MWBE Firm. The Proposer may make duplicates of this form as needed. Both the MWBEs and the Proposer are required to affirm the information provided by signing the form prior to submittal. After the Proposals are opened, but prior to award, the Authority may request, receive, and review additional information from Proposers in order to verify the accuracy of the level of information presented by Proposers with their Proposals and the good faith effort of Proposers to reach the MWBE goal.
- 4.5 After the Proposals are opened and prior to an award of the Contract, the Authority may request, receive and consider omitted and supplemental information from the Proposers as to the certification of Proposers, if applicable, and of any Proposal subcontractor, supplier or joint venture in order to determine MWBE status.
- 4.6 The successful Proposer shall enter into contract(s) with the MWBE(s) identified in the Proposer's Proposal documents which the Authority relied upon in awarding this Contract, subject only to the Authority's right to approve all subcontractors. The contractual arrangements with the MWBE(s) shall incorporate such reasonable terms as are required to complete the work described therein while furthering the Authority's MWBE policy.
- 4.7 Proposer shall not breach any of its obligations with the MWBE(s). In the event Proposer desires to terminate or replace a MWBE, Proposer shall promptly notify the Authority of the impending termination, the reason for the termination and obtain the Authority's approval prior to proceeding with the termination. Following the termination Proposer shall replace the terminated MWBE with another MWBE. If the Proposer is unable to utilize another MWBE for performance of that portion of this Contract, the Proposer shall provide the Authority with documentation, in a form satisfactory to the Authority, showing that it is not possible to replace the terminated MWBE with another MWBE. The MWBE percentage for participation must not decrease below the percentage proposed during the term of the Contract.
- 4.8 The successful Proposer shall submit to the Authority a Disbursement Form (sample on Page RF-7 with each invoice submitted for payment, indicating the amount of money spent with each MWBE(s) since the previous invoice.
- 4.9 Failure to carry out the requirements set forth herein or the commitments made by the Proposer (e.g. to contract with or make a good faith effort to contract with and use MWBEs, to pay MWBEs at least 23% (or such other acceptable good faith effort amount) of the total Contract price on an ongoing basis, etc.) shall constitute a breach by the Proposer of this Contract and may result in termination of the Contract by the Authority or such other remedy as the Authority deems appropriate.

GENERAL REQUIREMENTS (Continued)

- 4.10 A list of currently certified MWBEs may be obtained via the internet at www.orlandoairports.net/small_business, or from the Authority's Office of Small Business Development by calling (407) 825-7133. The Authority will provide this information as a convenience only, and Proposers shall be solely responsible for ensuring all MWBEs are capable of performing. Certification of eligibility as an MWBE should be completed prior to submission of a Proposal. During the Proposal process, Proposers may contact the Office of Small Business Development for any questions or information concerning the MWBE Participation Program.
- 4.11 Compliance with the MWBE policy of the Authority does not relieve Proposers of the equal employment opportunity obligations under state and Federal laws and regulations.

5. LOCAL DEVELOPING BUSINESS ("LDB") PARTICIPATION PROGRAM:

For this Contract, the Authority has not established a LDB Participation Goal.

6. GOOD FAITH EFFORT FOR MWBE AND LDB PARTICIPATION PROGRAM:

- 6.1. Indicating the name and title of the person responsible for the Proposer's good faith efforts to reach the participation goal;
- 6.2. Provide evidence of attendance at Pre-Proposal Conference meeting, if any, scheduled by the Authority to inform MWBE/LDB firms of subcontracting opportunities under a given Contract;
- 6.3. Provide a list of MWBE/LDB firms contacted;
- 6.4. Provide copies of written correspondence to MWBE/LDB firms that their bid is being solicited, as well as certified return receipts to prove receipt or the reason for non-delivery;
- 6.5. Provide evidence of information provided to the MWBE/LDB firms about the specific work the Contractor intends to subcontract;
- 6.6. Provide evidence of information provided to MWBE/LDB firms on bonding and insurance requirements;
- 6.7. Provide copies of advertisements in general circulation media, trade association publications, and minority focus media advertising for MWBE/LDB firms interested in subcontracting;
- 6.8. Provide evidence that Proposer provided interested MWBE/LDB firms with assistance in reviewing the contract plans, specifications, and the terms and conditions of the general contract, subcontract and addenda;
- 6.9. Providing evidence that the Proposer provided MWBE/LDB firms prompt notice of addenda affecting specific trade Contractors;
- 6.10. Provide evidence that Proposer made follow-up inquiries after initial solicitations of interest from MWBE/LDB firms. Proposer shall maintain documentation of the date, time and name of individuals contacted. A telephone log is acceptable documentation of this activity;

GENERAL REQUIREMENTS (Continued)

- 6.11. Provide a list of quotes submitted by MWBE/LDB firms;
- 6.12. Provide documentation as to why MWBE/LDB firms were not utilized;
- 6.13. In those instances where a majority subcontractor is selected for a scope of work for which MWBE/LDB bids were submitted, the Proposer shall submit records of all quotations received from MWBE/LDB firms and from the selected majority subcontractor, and provide an explanation of the reasons why the MWBE/LDB firms will not be used during the course of the Contract. Receipt of a lower price quotation from a non MWBE/LDB firm prior to or at the time of Proposal Opening will not in itself excuse a Proposer's failure to meet participation goals. It is incumbent upon the Proposer to demonstrate that MWBE/LDB firms were not rejected as unqualified without a thorough and documented investigation of their capabilities and capacity.
- 6.14. Additional information on meeting good faith efforts can be found by going to www.orlandoairports.net/small business, or from the Authority's Office of Small Business Development by calling 407-825-7133 or 407-825-7171.

***** END OF GENERAL REQUIREMENTS *****

PROPOSER: _____

RESPONSE FORMS

PROPOSER'S WARRANTY

This page must be completed, signed and submitted with the Proposal.

The undersigned person by the undersigned's signature affixed hereon warrants that:

1. The undersigned has carefully reviewed all of the materials and data provided in the Proposer's response on behalf of the Proposer and, after specific inquiry, believes all of the material and data to be true and correct;
2. The proposal offered by the Proposer is in full compliance with the Minimum Requirements set forth in this RFP;
3. The Proposer authorizes the Authority, its staff or consultants to contact any of the references provided in the response and specifically authorizes such references to release either orally or in writing, any appropriate data with respect to the Proposer and its Engagement Team members;
4. The undersigned has been specifically authorized to accept and commit Proposer to execute the attached Agreement in full compliance with all requirements and conditions as set forth in this RFP.
5. The Proposer shall provide upon award evidence of the ability of the Proposer to meet the insurance requirements as described in Exhibit "C", Page A-19, of the Agreement for Auditing Services.
6. The Proposer shall provide a copy of their Florida registration or application as a condition to entering into an Agreement with the Authority. If Proposer elects to use a fictitious name in its Proposal, a copy of Proposer's fictitious name registration shall be provided to the Authority.
7. The undersigned acknowledges its responsibility to ensure receipt of the entire RFP and any addenda.

Name of Proposer

Signature of Authorized Representative

Typed or Printed Name of Authorized Representative

Title

Date

Address

Email Address

Phone Number

PROPOSER: _____

SCHEDULE OF MWBE CONTRACT PARTICIPATION

NAME AND ADDRESS OF MWBE FIRM	CONTACT NAME PHONE NUMBER FAX NUMBER	TYPE OF WORK AND CONTRACT ITEMS TO BE PROVIDED OR PERFORMED	MWBE CLASS.* (BBE, HBE, OBE, WBE)	ESTIMATED MWBE PARTICIPATION PERCENTAGE
				%
				%
				%
				%
				%

* MWBE Classification Key (businesses owned by) - BBE=African American, HBE=Hispanic, OBE=Asian American, WBE=Women

The undersigned will enter into a formal agreement with the above MWBE Contractors for work listed in the Proposal conditioned upon execution of a Contract with the Authority. Participation must meet or exceed MWBE/LDB goals established in this document or Proposers will be required to provide Good Faith Effort documentation within two (2) business days of request.

AUTHORIZED SIGNATURE: _____ *Use additional pages as necessary.

PROPOSER: _____

MONTH ENDING: _____

GREATER ORLANDO AVIATION AUTHORITY

MWBE DISBURSEMENT FORM

(To Be Submitted with EACH Invoice and Faxed to (407) 825-3004 or E-Mailed to DForms@goaa.org)

CONTRACT: PS-632 AUDITING SERVICES

(Number and Name)

PAYMENTS		Current Year			Previous Years Totals
		(A)	(B)	(C)	(D)
		Current Payment	Previous Payments	Cumulative Payments	Amount
	Prime Contractor Payment				
	Percent Achieved				
		(Total Col E / Total Col A)	(Total Col F / Total Col B)	(Total Col G / Total Col C)	(Total Col H / Total Col D)

MWBE SUBCONTRACTOR/VENDOR		Current Year			Previous Years Totals
		(E)	(F)	(G)	(H)
		Current Payment	Previous Payments	Cumulative Payments	Amount
	TOTALS				

Summary

Original Prime Contract Total:	\$	Original Sub Contract Total:	\$
Amendment(s) Approved:	\$	Amendment(s) Approved:	\$
Revised Prime Contract Total:	\$	Revised Sub Contract Total:	\$

Contract Goal:

Cumulative Goal Achieved:

(Sum of totals G and H / Sum of totals C and D)

Remarks:

PROPOSER: _____

NO RESPONSE

TO

REQUEST FOR PROPOSALS

If your firm is unable to submit a Proposal at this time, please provide the information requested in the space provided below and return to:

**GREATER ORLANDO AVIATION AUTHORITY
PURCHASING OFFICE
8652 CASA VERDE ROAD, BUILDING 811
ORLANDO, FLORIDA 32827-4338**

We have received Request for Proposals, Professional Services – 632, Auditing Services, opening at 11:00 a.m. EST, Monday, April 20, 2020, at the Greater Orlando Aviation Authority, Orlando International Airport, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338.

Our firm's reason for not submitting a Proposal is:

Name of Proposer

Signature of Authorized Representative

Typed or Printed Name of Authorized Representative

Title

PROPOSER: _____

***** END OF RESPONSE FORM *****

**PROFESSIONAL SERVICES AGREEMENT
PS-632 AUDITING SERVICES**

THIS AGREEMENT, made and entered into as of the _____ day of _____, 2020, by and between the **GREATER ORLANDO AVIATION AUTHORITY**, a public and governmental body existing under and by virtue of the laws of the State of Florida (the "Authority"), with a business address at Orlando International Airport, One Jeff Fuqua Boulevard, Orlando, Florida 32827-4399, and _____, (the "Firm"), with a business address at _____ (Authority and the Firm sometimes collectively referred to herein as the "Parties").

WITNESSETH:

WHEREAS, the Authority desires to employ the services of independent auditor to provide professional and related services required in connection with auditing services for the Authority and

WHEREAS, the Firm is qualified, willing and able to perform the professional services required on the terms and conditions hereinafter set forth; and

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained, the parties hereto do hereby agree as follows:

1. Services to be Provided by the Firm.

- 1.1 **Scope of Services.** The Firm hereby agrees to perform for Authority services and work product set forth on the Scope of Services attached hereto as **Exhibit "A"** and incorporated herein by reference (the "Services"). The Services may be modified or increased from time to time by written addendum to this Agreement signed by both Parties; provided, however, the Authority shall have the right, by written notice to the Firm, to unilaterally reduce the Services to be rendered hereunder.
- 1.2 **Personnel.** The Firm agrees to retain the necessary qualified personnel acceptable to Authority to perform all Services for Authority pursuant to this Agreement. The Firm further agrees to promptly remove any personnel from performing Services as Authority shall request in writing (which request may be made by Authority with or without cause), and to promptly replace such personnel with other of the Firm's personnel of comparable experience reasonably acceptable to the Authority. The Firm agrees to include a similar provision in its agreements with any and all Subconsultants.
- 1.3 **Subconsultants.** The Firm shall perform all of its obligations and functions under this Agreement by means of its own employees or by a duly qualified subconsultant approved in writing by the Authority in advance ("Subconsultant"); provided, however, no Subconsultant shall perform any of the Consultant obligations under this Agreement unless the Authority approves the Subconsultant in advance in writing. In the event any Subconsultant is employed, the Consultant shall continuously monitor the Subconsultant's performance and shall remain fully responsible to ensure that the Subconsultants perform Services as required in accordance with this Agreement. The Authority shall have no obligation to pay for any unsatisfactory performance of Subconsultants nor to reimburse the Firm for Services rendered by Subconsultants in connection with the Firm's performance of Services unless Authority has given prior written approval of the compensation to be paid Subconsultants by the Firm. The Authority may require that invoices for all work (including invoices submitted to the Firm for work performed by Subconsultants) shall be submitted to the Authority by the Firm and the Authority shall pay all compensation to the Firm, or Authority shall have the right, but not the obligation, to pay

a specific amount directly to any Subconsultant. The Firm agrees to pay such Subconsultants for their Services within fifteen (15) days after the Firm's receipt of payments from the Authority for accepted work performed by Subconsultants. It shall be the sole responsibility of the Firm to deal with Subconsultants with respect to the collecting and submission of invoices and the payment of compensation. Payment of compensation by the Authority to the Firm for work performed by Subconsultants shall relieve the Authority of all future liability to the Subconsultant and shall thereafter precludes the Subconsultant from bringing any claim against the Authority. The Firm agrees to include insurance and indemnity requirements set forth herein in agreements with any Subconsultants for performance of Services.

- 1.4 **Firm's Reasonable Efforts and Standards of Performance.** The Firm agrees to use its reasonable efforts to perform and/or to cause Subconsultants to perform all Services in such sequence, and in accordance with such reasonable time requirements and reasonable written instructions, as may be requested or provided by Authority, and the Firm agrees to perform and/or cause Subconsultants to perform all Services in accordance with applicable professional standards, and in accordance with the conditions contained in this Agreement.
- 1.5 **Firm's Liability.** The Firm shall be and remain liable in accordance with applicable law for all damages to Authority caused by the improper acts or omissions of the Firm or by any Subconsultants in performing any Services to the extent determined by a court of competent jurisdiction, not subject to further appeal. All provisions of this Agreement specifying the Firm's obligation and duties in performing Services shall apply equally to Subconsultants performing Services.
- 1.6 **Firm's Obligation to Correct Errors or Omissions.** The Firm agrees to be responsible for the quality, technical adequacy and accuracy, of all Services furnished by the Firm or any Subconsultants, in accordance with its specific obligations hereunder. The Firm shall, without additional cost or expense to the Authority, correct or revise any errors, omissions, or other deficiencies in the Services performed by the Firm, resulting from improper acts or omissions of the Firm or Subconsultants to the extent determined by a court of competent jurisdiction, not subject to further appeal.
- 1.7 **Firm's Compliance with Laws and Regulation.** The Firm and its employees shall promptly observe and comply with then applicable provisions of all Federal, State and local laws, rules and regulations which govern or apply to the Services rendered by the Firm hereunder, or to the wages paid by the Firm to its employees. The Firm shall require all of its Subconsultants to comply with the provisions of this paragraph.
- 1.8 **Firm Is Not Authority's Agent.** The Firm is, and at all times shall be deemed to be, an independent contractor and shall be wholly responsible for the manner in which it performs the services required of the Firm by the terms of this Agreement. The Firm shall be liable for any of its acts, and the acts of its Subconsultants, and their respective agents or employees, and nothing contained herein shall be construed as creating the relationship of employer and employee, nor principal and agent, between the Authority and the Firm or any Subconsultant. Neither the Firm nor any Subconsultant is authorized to neither act as Authority's agent hereunder nor to have authority, express or implied, to act for or bind Authority.

2. Compensation.

- 2.1 **Compensation.** For the Services rendered by the Firm, compensation to the Firm will not exceed and will be in accordance with the schedule of rates, fees and charges negotiated by the Authority and the selected Firm.
- 2.2 **Reimbursable Expenses.** The Firm shall not be entitled to reimbursement for its out-of-pocket expenses.
- 2.3 **Statements.** The Firm shall submit statements to Authority consistent with the schedule of rates, fees and charges negotiated by the Authority and the selected Firm. The statements shall include detailed information pertaining to any fees received or expected to be received by the Firm or an affiliate of the Firm during the same period covered by the statements in connection with or arising from Services performed by the Firm for the Authority. Statements shall be in a form and with detail satisfactory to Authority, shall include the nature and amount of each fee, separated and identified as reasonably requested by the Authority. The making of any willfully false statement by the Firm in a billing statement shall be grounds for the termination of this Agreement by Authority.
- 2.4 **Maintenance of Records.** The Firm shall maintain complete and accurate records relating to Services rendered pursuant to this Agreement. Cost records shall be kept in accordance with generally accepted accounting principles and practices consistently applied and in the Firm's customary form and scope. Records and invoices for Services shall include all of the information required in order to determine the Firm's Services performed hereunder, and shall identify the Services rendered in a manner reasonably acceptable to Authority.
- 2.5 **Records Availability.** All of the Firm's records directly relating to Services shall, upon reasonable notice by Authority, be made available to Authority or its representatives at all reasonable times, to review, inspect, audit or copy the Firm's records. If any such audit establishes that the Firm has overstated Service fees, the amount of any overcharge paid by Authority as a result of an overstatement shall forthwith be refunded by the Firm to Authority with interest thereon, at the prime rate as from time to time published by *The Wall Street Journal* on any knowingly overstated amount accrued from forty-five (45) days after the Authority's notice to the Firm of overstatement.

3. Term and Termination.

- 3.1 **Term.** This Agreement shall become effective upon its execution by the Authority and shall continue in effect for three (3) years, unless terminated earlier as provided for herein or extended by an addendum hereto executed by both Parties. Upon mutual agreement by both parties the Authority shall have the option to renew this agreement for two (2) periods of one (1) year each.
- 3.2 **Termination on Default.** This Agreement may be terminated in whole or in part in writing by either party in the event of the failure or refusal of the other party to perform or do any obligation herein required of that party within five (5) days after written notice from the non-defaulting party. Liability arising from improper acts or omissions and any indemnity obligations shall survive the termination of this Agreement.
- 3.3 **Termination without Default.** Authority may terminate this Agreement for any reason or no reason upon not less than thirty (30) calendar days written notice of intent to terminate.
- 3.4 **Effect of Termination.** For any termination, the Firm shall have no entitlement to recover anticipated profit for Services or other work not performed; provided however, the Authority

shall pay the Firm for Services performed up to the date of termination, as determined in the discretion of the Authority.

3.5 **Notice of Intent to Terminate.** Upon receipt of notice of intent to terminate from Authority pursuant to paragraphs 3.2 or 3.3 above, or upon the Firm's giving of notice of intent to terminate pursuant to paragraph 3.2 above, the Firm shall: (1) promptly discontinue all Services affected (unless Authority directs otherwise); and (2) deliver or otherwise make available to Authority all data, calculations, estimates, graphics, documents, photographs, reports, memoranda, other documents and instruments, and such other information and materials as may have been produced as original deliverables by the Firm or by Subconsultants in performing Services under this Agreement, whether completed or in process.

3.6 **Authority's Right to Complete Terminated Services.** Upon termination pursuant to paragraphs 3.2 or 3.3 above, Authority may enter into an Agreement with another party for the party to complete the Services. In doing so, the Authority shall not waive any rights it may have to pursue any and all rights it may have against the Firm arising out of the Firm's performance hereunder.

4. **Warranties and Representations of the Firm.**

4.1 **State Code of Ethics.** The Firm represents that it is familiar with the terms and conditions of Section 112.313, Florida Statutes, and the Firm further represents and warrants unto Authority that to the best of its knowledge and good faith belief no director, officer, employee or agent of Authority or the City of Orlando, Florida (the "City") has any interest, either directly or indirectly, in the business of the Firm to be conducted under this Agreement or the proceeds thereof. The Firm further represents and warrants to Authority that it has not employed or retained any company or person, other than a bona fide employee working wholly for Firm, to solicit or secure this Agreement, that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for the Firm, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Agreement, and that it has not agreed, as an express or implied condition for obtaining this Agreement, to employ or retain the Services of any firm or person in connection with carrying out this Agreement.

4.2 **Public Entity Crimes.** The Firm represents that it is familiar with the terms and conditions of Section 287.133, Florida Statutes, and the Firm further represents and warrants unto Authority that to the best of its knowledge and good faith belief that neither the Firm nor any affiliate of the Firm has ever been convicted of a public entity crime. The Firm acknowledges receipt of the following notice:

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 the Firm under a contract with any public entity, and may not transact business with any public entity in excess of \$25,000 for a period of 36 months from the date of being placed on the convicted vendor list.

4.3 **Public Records; Open Meetings.** The Firm has been advised that the Authority, and its activities, are subject to (i) the Public Records Law, Chapter 119, Florida Statutes, which imposes broad disclosure requirements upon documents of the Authority with regard to documents deemed to be public records, and (ii) the Government-in-the-Sunshine-Law, Section 286.011, Florida Statutes, which requires, with limited exceptions, the Authority to

conduct business in open meetings. The Firm will cooperate with Authority to observe and comply with the requirements of said laws in performing the Services. The Firm agrees that it will comply with all Authority policies and procedures in observing the requirements of said laws.

- 4.4 **Duty to the Authority.** To the extent permitted by professional codes of conduct, the Firm will represent the Authority to the best of the Firm's ability with respect to the performance of the Services, including without limitation in making recommendations to the Authority and will not make recommendations or otherwise perform Services based on criteria or factors other than the best interests of the Authority.
- 4.5 **Conflict of interest.** The Firm shall comply at all times with the affirmative statement provided with its Proposal that during the period of this Agreement, the Proposer shall give the Authority written notice of any professional relationships entered into that may result in a conflict of interest with the Authority's audit.
- 4.6 **Firm to Comply.** The Firm shall comply at all times with the certifications, affirmative statements and other representations made by the Firm in the Proposal in connection with this Agreement, unless waived in writing by the Authority; which certifying affirmative statements and other representations are incorporated herein by this reference.
5. **Member Protection; Waiver.** No recourse under or upon any obligation, covenant or agreement contained in this Agreement, or any other agreements or documents pertaining to the Services of the Firm or any Subconsultant hereunder, as such may from time to time be altered or amended in accordance with the provisions hereof, or under any judgment obtained against Authority or by the enforcement of any assessment or by any legal or equitable proceeding by virtue of any statute or otherwise, under or independent of this Agreement, shall be had against any member, officer, employee, or agent, as such, past, present or future, of Authority either directly or through Authority or otherwise, for any claims arising out of this Agreement of the Services rendered pursuant to it, or for any sum that may be due and unpaid by Authority. Any and all personal liability of every nature, whether at common law or in equity, or by statute or by constitution or otherwise, of any Authority member, officer, employee or agent as such, to respond by reason of any act of omission on his or her part or otherwise for any claim arising out of this Agreement or the Services rendered pursuant to it, or for the payment for or to the Authority, or any receiver therefore or otherwise, of any sum that may remain due and unpaid by Authority, is hereby expressly waived and released as a condition of and as consideration for the execution of this Agreement.
6. **Indemnification.** The Firm shall indemnify, defend and hold completely harmless the Authority and the City, and the members (including, without limitation, members of the Authority's Board and the City's Council, and members of the citizens advisory committees of each), officers, employees and agents of each from and against any and all liabilities (including statutory liability and liability under Workers' Compensation laws), losses, suits, claims, demands, judgments, fines, damages, costs and expenses (including all costs for investigation and defense thereof, including, but not limited to court costs, paralegal and expert fees and reasonable attorneys' fees) which may be incurred by, charged to or recovered from any of the foregoing (i) the breach of this Agreement by the Firm, (ii) by reason or on account of damage to or destruction of any property of Authority or the City, or any property of, injury to or death of any person resulting from or arising out of or in connection with the negligent performance of services under this Agreement, or the negligent acts or omissions or willful misconduct of the Firm's officers, agents, employees, Subconsultants, licensees or invitees, regardless of where the damage, destruction, injury or death occurred, or (iii) arising out of or in connection with the negligent acts or omissions or willful misconduct of the Firm or its officers, agents, employees, Subconsultants, licensees or invitees. Authority agrees to give the Firm reasonable notice of any suit or claim for which indemnification will be sought hereunder, to allow the Firm or its insurer to compromise and defend the same to

the extent of its interests, and to reasonably cooperate with the defense of any such suit or claim. The indemnification provisions of this Section shall survive the expiration or earlier termination of this Agreement.

7. **Insurance.**

7.1 Without limiting its liability hereunder, the Firm shall procure and maintain at its sole expense during the term of this Agreement insurance of the types and in the minimum amounts and deductibles set forth on **Exhibit "C"** attached hereto and incorporated herein by reference. Without limiting the foregoing, the Firm shall maintain a professional liability policy and comprehensive general liability policy which shall include contractual liability on a blanket or specific basis to cover the indemnification provided under Paragraph 6 hereinabove, and all insurance required hereunder shall be in a form satisfactory to Authority and shall be written by a company or companies licensed to transact insurance in the State of Florida and satisfactory to the Authority. The Firm agrees that the Authority and the City and its members (including, without limitation, members of the Authority's Board and the City's Council and members of the citizens' advisory committees of each), officers, employees and agents shall be named as additional insureds under such policies of insurance, except professional liability insurance. Such insurance shall provide that it is primary insurance as respects any other valid insurance Authority may possess including any self-insured retention or deductible Authority may have, and that any other insurance Authority does possess shall be considered excess insurance only. This insurance shall also provide that it shall act for each insured and each additional insured as though a separate policy had been written for each; provided, however, that this provision shall not operate to increase the policy limits of the insurance. Prior to commencing any work under this Agreement and at least ten (10) days prior to the expiration of any certificates previously provided hereunder, the Firm shall, upon request, provide to Authority certificates evidencing the maintenance of all insurance required hereunder, and each such certificate shall provide that no material alteration or cancellation, including expiration and non-renewal, shall be effective until at least thirty (30) days after receipt of written notice thereof by Authority. The Firm shall maintain and/or cause Subconsultants to maintain Workers' Compensation Insurance coverage for all employees in accordance with statutory limits.

7.2 The Authority is currently contracted with CertFocus/Vertikal for the management of all insurance certificates related to Authority Agreements. Consultants who enter into an Agreement with the Authority will be contacted directly by CertFocus/Vertikal for insurance certificates and related matters such as expired certificates. An introductory letter will be sent regarding CertFocus/Vertikal instructing each Consultant of the proper procedures for processing updated insurance certificates as well as any other insurance related matter that may arise over the term of the Agreement. Consultants are to respond to CertFocus/Vertikal as directed in the introductory letter as well as any further instructions they may receive from CertFocus/Vertikal.

8. **Compliance with Nondiscrimination Requirements.** During the performance of this Agreement, the Firm, for itself, its assignees and successors in interest agrees as follows:

8.1 **Compliance with Regulations.** The Firm shall comply with the Regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation (hereinafter, "DOT") Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time (hereinafter referred to as the "Regulations"), which are herein incorporated by reference and made a part of this Agreement.

8.2 **Nondiscrimination.** The Firm, with regard to the work performed by it during the Agreement, shall not discriminate on the grounds of race, color, or national origin in the

selection and retention of any Subconsultant, including procurement of materials and leases of equipment. The Firm shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the Agreement covers a program set forth in Appendix B of the Regulations.

8.3 Solicitations for Subcontracts, Including Procurement of Materials and Equipment. In all solicitations either by competitive bidding or negotiation made by the Firm for work to be performed under a subcontract, including procurement of materials or leases of equipment, each potential Subconsultant or supplier shall be notified by the Firm of the Firm's obligations under this Agreement and the Regulations relative to nondiscrimination on the grounds of race, color or national origin.

8.4 Information and Reports. The Firm shall provide all information and reports required by the Regulations or directives issued pursuant thereto and shall permit access to its books, records, accounts, other sources or information, and its facilities as may be determined by the Authority or the Federal Aviation Administration ("FAA") to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of the Firm is in the exclusive possession of another who fails or refuses to furnish this information, the Firm shall so certify to the Authority or the FAA, as appropriate, and shall set forth what efforts it has made to obtain the information.

8.5 Sanctions for Noncompliance. In the event of the Firm's noncompliance with the nondiscrimination provisions of this Agreement, the Authority shall impose such sanction as it or the FAA may determine to be appropriate, including but not limited to:

8.5.1 Withholding of payments to the Firm under the Agreement until the Firm complies.

8.5.2 Cancellation, termination or suspension of the Agreement, in whole or in part.

8.6 Incorporation of Provisions. The Firm shall include the provisions of subsections 8.1 through 8.5 in every subcontract, including procurement of materials and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The Firm shall take such action with respect to any subcontract or procurement as the Authority or the FAA may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, however, that in the event a Firm becomes involved in, or is threatened with, litigation with a subconsultant or supplier as a result of such direction, the Firm may request the Authority to enter into such litigation to protect the interest of the Authority and, in addition, the Firm may request the United States to enter into such litigation to protect the interests of the United States. The Firm assures Authority that it will comply with the pertinent statutes, Executive Orders and such rules as are promulgated to assure that no person shall, on the grounds of race, creed, color, national origin, sex, age, marital status or handicap be excluded from participating in any activity conducted with or benefiting from Federal assistance. This provision shall bind the Firm from the period beginning with the initial solicitation through the completion of the Agreement.

9. Title VI List of Pertinent Nondiscrimination Acts and Authorities. During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

9.1 Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin);

9.2 49 CFR part 21 (Non-discrimination In Federally-Assisted Programs of The Department of Transportation—Effectuation of Title VI of The Civil Rights Act of 1964);

- 9.3 The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
 - 9.4 Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR part 27;
 - 9.5 The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
 - 9.6 Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
 - 9.7 The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, subrecipients and contractors, whether such programs or activities are Federally funded or not);
 - 9.8 Titles II and III of the Americans with Disabilities Act of 1990, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations at 49 CFR parts 37 and 38;
 - 9.9 The Federal Aviation Administration’s Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
 - 9.10 Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
 - 9.11 Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
 - 9.12 Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 *et seq.*).
10. **Federal Fair Labor Standards Act.** All contracts and subcontracts that result from this contract incorporate by reference the provisions of 29 CFR part 201, the Federal Fair Labor Standards Act (FLSA), with the same force and effect as if given in full text. The FLSA sets minimum wage, overtime pay, recordkeeping, and child labor standards for full and part time workers. The Consultant has full responsibility to monitor compliance to the referenced statute or regulation. The Consultant must address any claims or disputes that arise from this requirement directly with the U.S. Department of Labor – Wage and Hour Division.
11. **Occupational Safety and Health Act of 1970.** All contracts and subcontracts that result from this contract incorporate by reference the requirements of 29 CFR Part 1910 with the same force and effect as if given in full text. Consultant must provide a work environment that is free from recognized hazards that may cause death or serious physical harm to the employee. The Consultant retains full responsibility to monitor its compliance and their subcontractor’s compliance with the applicable requirements of the Occupational Safety and Health Act of 1970 (20 CFR Part 1910). Consultant must address any claims or disputes that pertain to a referenced requirement directly with the U.S. Department of Labor – Occupational Safety and Health Administration.
12. **Whistle Blower Reporting Line.** The Authority is committed to the highest level of integrity in its operations and is fully committed to protecting the organization, its operations, and its assets

against fraud, waste or abuse. The Authority has established a Whistle Blower Reporting Line with a third-party service provider as a means for employees, consultants, vendors, tenants and the general public to report suspected fraud, waste or abuse in connection with Authority operations. Should Consultant suspect any fraud, waste or abuse in connection with any work under this Agreement, including any work of its Subconsultants or laborers, it shall promptly report such activity to (877) 370-6354, through email to GOAA@integritycounts.ca, or through the online reporting form www.integritycounts.ca/org/GOAA. The Consultant shall include this reporting requirement in all Subconsultants and vendor agreements. The Consultant is further encouraged to report any suspected fraud, waste or abuse it suspects in connection with any other airport operation or project.

13. **Florida Law.** This Agreement was made in the State of Florida and shall be governed by and construed in accordance with Florida law.
14. **Remedies.** In the event of default, in addition to any other remedy available to the non-defaulting party, the non-defaulting party pursuant to the terms may terminate this Agreement in accordance with Section 3.2. Any such termination shall not waive or replace any other legal or equitable remedies available to the non-defaulting party. All remedies provided in this Agreement shall be deemed cumulative and additional and not in lieu of or exclusive of each other or any other remedy available to any party at law or in equity.
15. **Attorney's Fees and Costs.** To the extent allowable by law, in the event that any legal proceedings at law or in equity arising hereunder or in connection herewith (including any appellate proceedings), the prevailing party shall be awarded costs, reasonable expert fees and reasonable attorney's fees incurred in connection with such legal proceedings as determined by a court of competent jurisdiction.
16. **Venue and Waiver of Jury Trial.** The appropriate venue for any actions arising out of this Agreement will be any court of competent jurisdiction in Orange County, Florida. Such claims, disputes or other matters shall not be subject to arbitration without the prior written consent of both Authority and the Firm. The parties hereby agree that process shall be served on the Firm and Authority in the manner prescribed by applicable law. To encourage prompt and equitable resolution of any litigation that may arise hereunder, the parties hereby waive any rights and either party may have to a trial by jury of any such litigation.
17. **Transfers, Assignments and Subcontracts.** The Firm shall not transfer or assign any of its rights hereunder except as otherwise authorized in this Agreement or any of its obligations hereunder to third parties without the prior written approval of Authority. Authority shall be entitled to withhold such approval for any reason or for no reason. Except as limited by the provisions of this paragraph, this Agreement shall inure to the benefit of and be binding upon Authority and the Firm, and their respective successors and assigns.
18. **Miscellaneous Provisions.**
 - 18.1 The Firm shall promptly observe, and comply with applicable provisions of all federal, state and local laws, rules and regulations that govern or apply to the services rendered by the Firm hereunder.
 - 18.2 The Firm shall produce and keep in force during the term of this Agreement all necessary licenses, registrations, certificates, permits and other authorization as are required by law in order for the Firm to render the services required hereunder.
 - 18.3 If Authority determines that modifications to this Agreement are required in order to qualify for federal or state funding for the services to be rendered by the Firm hereunder, and if the Firm is unable to comply within a reasonable time with applicable federal and state laws

and regulations governing the grant of such funds for services to be rendered hereunder, then notwithstanding anything else herein contained, Authority shall have the right, by giving written notice to the Firm, to terminate this Agreement forthwith.

- 18.4 The Consultant assures that it will comply with pertinent statutes, Executive Orders and such rules as are promulgated to assure that no person shall, on the grounds of race, creed, color, national origin, sex, age or handicap be excluded from participating in any activity conducted with or benefitting from Federal assistance. This Provision obligates the Consultant or its assigns, for the period during which Federal assistance is extended to the airport program, except where Federal assistance is to provide, or is in the form of personal property or real property or interest therein or structures or improvements thereon. In these cases, the Provision obligates the Consultant for the longer of the following periods: (a) the period during which the property is used by the Authority or any transferee for a purpose for which Federal assistance is extended, or for another purpose involving the provision of similar services or benefits; or (b) the period during which the Authority or any transferee retains ownership or possession of the property. In the case of a construction project, this Provision binds the Consultant from the Proposal solicitation period through the completion of the Agreement.
- 18.5 Consultant and its Subconsultants, if any, shall maintain complete and accurate books and records in accordance with generally accepted accounting principles, consistently applied, and shall be in a form reasonably acceptable to the Authority's Chief Executive Officer or designee. Consultant and its Subconsultants shall account for all expenses of any nature related to transactions in connection with this Agreement in a manner which segregates in detail those transactions from other transactions of the Consultant and Subconsultants and which support the amounts reported and/or invoiced to the Authority. At a minimum, Consultant's and Subconsultant's accounting for such expenses and transactions shall include such records in the form of electronic media compatible with or convertible to a format compatible with computers utilized by the Authority at its offices; a computer run hard copy; or legible microfilm or microfiche, together with access to the applicable reader. All such books and records and computerized accounting systems, shall upon reasonable notice from Authority be made available in Orange County, Florida, for inspection, examination, audit and copying by Authority through and by its duly authorized representatives at any time for up to four (4) years after the year to which books and records pertain. Such inspection, examination, or audit may include, but is not limited to a review of the general input, processing, and output controls of information systems, using read only access, for all computerized applications used to record financial transactions and information. Consultant and Subconsultant shall freely lend its own assistance in a timely manner in making such inspection, examination, audit, or copying and, if such records are maintained in electronic and other machine readable format, shall provide the Authority and/or its representative such assistance as may be required to allow complete access to such records. The Chief Executive Officer may require Consultant and Subconsultants to provide other records the Chief Executive Officer, in his or her sole discretion, deems necessary to enable the Authority to perform an accurate inspection, examination or audit of expenses incurred in and transactions related to performance of this Agreement. Such records shall be provided within thirty (30) days of request thereof. In the event that expenses incurred or reimbursed are found by such inspection, examination, or audit to have been overpaid, Consultant and its Subconsultants agree that such amounts shall be payable to the Authority. If, prior to the expiration of the above-stated four (4) year record retention period, any audit or investigation is commenced by the Authority, or any claim is made or litigation commenced relating to this Agreement by the Authority, the Consultant, or a third party, the Consultant shall continue to maintain all such records, and the Authority shall continue to have the right to inspect such records in the manner stated above, until the inspection, examination, audit, claim, or litigation is finally resolved (including the determination of any and all appeals or the expiration of time for an appeal). This provision

shall survive the expiration or earlier termination of this Agreement. In the event of any conflict between any provision of this Agreement and generally accepted accounting principles or generally accepted auditing standards, the provisions of this Agreement shall control even where this Agreement references such provisions or standards. In particular, without limitation, Consultant and Subconsultants shall maintain all records required under this Agreement to the full extent required hereunder, even if some or all such records would not be required under such generally accepted accounting principles or auditing standards. If as a result of an inspection, examination or audit, it is established that amounts are due from the Consultant to the Authority, Consultant shall forthwith, upon written demand from the Authority, pay the Authority such amount, together with interest on the amount due at the rate of eighteen (18%) percent per annum, or if less, the maximum rate of interest allowed by law, from the date such additional amounts were overpaid by the Authority. Further if such inspection, examination or audit establishes that the Consultant has over billed such amounts for any Agreement period by two (2%) percent or more, then the entire expense of such inspection, examination or audit shall be paid by the Consultant.

18.6 In the course of performing the Agreement work, Consultant may gain access to Sensitive Data Types including but not limited to Personal Identifiable Information (PII), Personal Health Information (PHI), Sensitive Security Information (SSI), Payment Card Industry (PCI), Financial Information and/or other confidential information of the Authority. Consultant agrees to hold such information in confidence and to make such information known only to its employees, affiliates, agents, subcontractors, and sub-consultants who have a legitimate need to know such information and who are under a similar obligation of confidentiality. The Consultant shall seek the Authority's prior written consent before releasing, disclosing, or otherwise making such confidential information available to any other person. This provision shall not apply to information required to be released by applicable law, legal subpoena, or other lawful process. The Consultant must notify the Authority as soon as practicable in the event Consultant is notified of or discovers any compromise and/or breach or suspected breach, such as unauthorized access to, theft of, misuse of and unintentional releases or of any security/sensitive data types, or confidential information of the Authority and/or Individuals ("Data Breach") involving Consultant controlled systems such as, but not necessarily limited to, web sites, transmission infrastructure, voice response unit, and retrieval and storage systems. This notification should include, to the extent known, the type of Data Breach, type of data compromised and/or breached, and results of any forensic investigation. To the extent Consultant is responsible for the Data Breach and upon mutual agreement of the parties, Consultant shall be responsible to implement, in coordination with the Authority, a commercially reasonable Remediation Plan to address and respond to a Data Breach. Such commercially reasonable "Remediation Plan" will include certain administrative requirements associated with addressing and responding to such Data Breach to the extent necessary under the circumstances, and may include but is not necessarily limited to: (i) preparation and mailing or other transmission of legally required notifications, (ii) preparation and mailing or other transmission or communication to impacted Individuals such as may be required by applicable law or regulation; (iii) offering potentially impacted Individuals the opportunity to enroll in a credit monitoring service offered by a vendor of Consultant's choice for a two-year period, or other period as required by applicable law, at no charge to the impacted Individuals; and (iv) payment of applicable reasonable legal, audit, accounting and administrative expenses associated with the investigation, notifications and recovery arising from the Data Breach. The remedies provided for in the Remediation Plan shall be in addition to any other remedies available to the Authority under this Agreement. The provisions of this Section 18.6 shall survive the expiration or earlier termination of the Agreement.

18.7 IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE

PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE AUTHORITY'S CUSTODIAN OF PUBLIC RECORDS AT: PHONE NUMBER, (407) 825-2032; EMAIL ADDRESS, PUBLICRECORDS@GOAA.ORG; AND MAILING ADDRESS, GREATER ORLANDO AVIATION AUTHORITY, PUBLIC RECORDS, ONE JEFF FUQUA BOULEVARD, ORLANDO, FL 32827. A Consultant with an Authority Agreement for services, must comply with Florida Statute, Chapter 119.071, specifically to:

- 18.7.1 Keep and maintain public records that ordinarily and necessarily would be required by the Authority in order to perform the service.
 - 18.7.2 Upon request from the Authority's custodian of public records, provide the Authority with a copy of the requested records or allow the access to public records to be inspected or copied within a reasonable time on the same terms and conditions that the Authority would provide the records and at a cost that does not exceed the cost provided in Chapter 119.07, Florida Statutes, or as otherwise provided by law.
 - 18.7.3 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 Agreement if the Consultant does not transfer the records to the Authority.
 - 18.7.4 Upon completion of the Agreement, meet all requirements for retaining public records and transfer, at no cost to the Authority, all public records in possession of the Consultant or keep and maintain public records required by the Authority to perform the service. If the Consultant transfers all public records to the Authority upon completion of the Agreement, the Consultant shall, upon termination of the Agreement, destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Agreement, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Authority, upon request from the Authority's custodian of public records, in a format that is compatible with the information technology systems of the Authority.
 - 18.7.5 If a Consultant does not comply with a public records request, the Authority shall enforce the contract provisions in accordance with the Agreement.
19. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and shall supersede and replace all prior agreements or understandings, written or oral, relating to the matters set forth herein.
 20. **Amendment; Waiver.** Except for the Authority's right to reduce the Scope of Services as provided in paragraph 1.1 above, this Agreement shall not be amended or modified other than in an amendment writing signed by the parties hereto. The Authority and the Firm reserve the right to amend this Agreement in writing at any time by such mutually executed amendment. Failure by any party at any time to enforce any default or right reserved to it or to require the performance of any of the terms, covenants or provisions hereof by the other party at the time designated, shall not be deemed a waiver of any such default or right to which the party is entitled, nor shall it in any way affect the right of the party to enforce such provisions thereafter.
 21. **Severability.** If any term or provision of this Agreement shall be found to be unenforceable, then, notwithstanding, this Agreement shall remain in full force and effect and such term or provision shall be deemed stricken.

- 22. **Time of The Essence.** Time is of the essence in the performance of this Agreement.
- 23. **Execution and Counterparts.** To facilitate execution, the parties hereto agree that this Agreement and any Amendments may be executed and tele-copied to the other party and that the execution telecopy shall be binding and enforceable as an original. The parties agree to fully execute two (2) originals of this Agreement. This Agreement may be executed in as many counterparts as may be required and it shall not be necessary that the signature of, or on behalf of, each party, or that the signatures of all persons required to bind any party, appear on each counterpart; it shall be sufficient that the signature of, or on behalf of, each party, or that the signatures of the persons required to bind any party, appear on one or more of such counterparts. All counterparts shall collectively constitute a single agreement.
- 24. **Notices.** All notices under this Agreement shall be in writing and shall be given by United States Certified Mail Return Receipt Requested postage prepaid addressed to:

To the Firm:

With copy to:

Attention:

To Authority:

Greater Orlando Aviation Authority
 One Jeff Fuqua Boulevard
 Orlando, Florida 32827-4399
 Attention: Chief Executive Officer

The Authority's Chief Executive Officer, or designee, shall act as Authority's agent with respect to the Services to be rendered by the Firm hereunder and shall transmit instructions, receive information, and communicate Authority's policies and decisions to the Firm regarding such Services. Either party may change the designee or address for notices by written notice given in accordance with the terms of this Section 20.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first mentioned above.

GREATER ORLANDO AVIATION AUTHORITY

ATTEST

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

"FIRM"

ATTEST

(Firm's Name)

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT "A"

Scope of Services

Responsibilities of the independent auditor shall include, but not be limited to the following:

1. SCOPE OF SERVICES TO BE PROVIDED:

- 1.1 The selected Firm shall perform, for and on behalf of Authority, auditing and related services requested by the Authority and its Finance Committee, including without limitation the following:
 - 1.1.1 Annual audit of the Authority's financial statements within 120 days of the Authority's Fiscal Year End;
 - 1.1.2 Quarterly reviews of the Authority's financial statements within 45 days of the Authority's Fiscal Quarterly End;
 - 1.1.3 Annual audit of the special-purpose financial statements of the accounts maintained by Hyatt Corporation for the Hyatt Regency Orlando International Airport within 90 days of the Authority's Fiscal Year End;
 - 1.1.4 Biannual audit of Authority's Defined Contribution Retirement Plan, Defined Benefit Retirement Plan and Other Post Employment Benefit Plan;
 - 1.1.5 An annual debt compliance report within 120 days from Authority's Fiscal Year End; and
 - 1.1.6 Other auditing and related services as requested.
- 1.2 The services to be provided are to be performed in accordance with:
 - 1.2.1 Auditing standards generally accepted in the United States of America"
 - 1.2.2 The standards applicable to financial audits contained in the *Government Auditing Standards*, issued by Comptroller General of the United States
 - 1.2.3 Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "Uniform Guidance");
 - 1.2.4 49 U.S. C. § 47107 (m) Project grant application approval
 - 1.2.5 14 CFR Part 158 § 158.67 (c) *Passenger Facility Charge Audit Guide for Public Agencies*,
 - 1.2.6 The Rules of the Auditor General of the State of Florida; and
 - 1.2.7 The Single Audit Act.

- 1.3 The services shall result in the issuance of all audit opinions and reports as required by the standards and regulations listed above.
- 1.4 The services shall be performed in accordance with the schedule and deadlines set forth in the Authority's RFP unless otherwise agreed to in writing by the Authority.
- 1.5 Neither the selected Firm nor any person or business entity affiliated with the Firm shall provide any other financial or consulting services to the Authority during the term of the Agreement.

1.6 REPORTS:

Following the completion of the audit of the fiscal year's financial statements and other engagements, the auditor shall issue the reports required by Generally Accepted Auditing Standards and Government Auditing Standards, Governmental Accounting Standards, CFR 200 Subpart F (Audit Requirements), Florida Statutes, and Rules of the State of Florida Auditor General.

1.7 ADDITIONAL SERVICES:

If during the contractual period additional services are needed, the selected firm may, at the option of the Authority, be engaged to perform these services. The selected firm shall upon receipt of the written request from the Chief Financial Officer (CFO), perform such additional services. All additional work will be documented by engagement memoranda to be approved by the Authority prior to the performance of any additional services.

1.8 WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS:

- 1.8.1 All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Authority of the need to extend the retention period.
- 1.8.2 The auditor shall make available all original working papers for examination by authorized representatives of Federal and State agencies, the Authority's CFO and any other entity to which access has been granted in writing by the Authority's CFO.
- 1.8.3 In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

1.9 SUPPORT PERSONNEL:

Support personnel will be made available by the Authority to provide assistance, such as identifying locations of required records, gathering needed documentation and supporting information and such other tasks that will serve to expedite the audit, with the understanding that support personnel must be utilized in a manner that permits them to effectively perform the day-to-day requirements of their positions.

1.11 REGULATION UPDATES:

The Contractor shall provide the Authority's Finance Department with written information relating to regulation changes and its potential impact on the Authority and its operations. Examples would be timely notification of changes proposed or initiated by Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) or Government Accountability Office (GAO).

EXHIBIT "B"

SCHEDULE OF FEES

EXHIBIT "C"

Insurance

<u>Type</u>	<u>Amount</u>
Professional Liability	\$3,000,000
General Liability	\$1,000,000
Automobile Liability	\$100,000/300,000/50,000
Workers Compensation	Statutory limits
Employers Liability	\$100,000 each accident, \$500,000 disease policy limit \$100,000 disease each employee

Self-Insured Retention: Contractor's commercial general liability and professional services liability insurance policies shall not be subject to a self-insured retention exceeding \$100,000, unless approved by the Authority's Chief Executive Officer. Contractor's automobile liability insurance policies shall not be subject to a self-insured retention exceeding \$10,000, unless approved by the Authority's Chief Executive Officer.

Additional Insured Endorsement: The Company agrees and shall cause the Authority and the City and their members (including, without limitation, members of the Authority's Board and the City's Council and member of the citizens' advisory committees of each), officers, employees, and agents to be named as additional insureds under such policy or policies of commercial general and automobile liability insurance.

If coverage is on a claims-made basis, the Company will maintain coverage applicable to the Services performed for two (2) years after expiration of the Agreement.

Insurers shall be licensed to transact insurance in the State of Florida. This requirement may be waived in the sole discretion of the Chief Executive Officer if the insurer is rated by A.M. Best at A-/VIII or better.