



**ST. AUGUSTINE - ST. JOHNS  
COUNTY AIRPORT AUTHORITY**

**REQUEST FOR PROPOSALS FOR  
INDEPENDENT AUDITING SERVICES**

REFER TECHNICAL, GENERAL TERMS & CONDITIONS QUESTIONS TO:

TODD NEVILLE  
OUTSOURCED CONTROLLER  
ST. AUGUSTINE - ST. JOHNS COUNTY  
AIRPORT AUTHORITY  
5 ARREDONDO AVE.  
ST AUGUSTINE, FL 32080  
(904) 586-0048  
tneville@nevillewainio.com

**BID OPENING DATE: 05/27/2020**  
**BID OPENING TIME: 3:00 P.M.**

TO BE ELIGIBLE FOR CONSIDERATION ALL PROPOSALS MUST BE RECEIVED BY THE ST. AUGUSTINE - ST. JOHNS COUNTY AIRPORT AUTHORITY OFFICE PRIOR TO THE DATE AND TIME SHOWN ABOVE. LATE PROPOSALS WILL BE RETURNED UNOPENED.

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## Introduction

The St. Augustine - St. Johns County Airport Authority, Florida (the "Agency"), is requesting proposals from qualified firms of certified public accountants to audit the financial statements of the Agency's for a term of five (5) years beginning with the fiscal year ending September 30, 2020, and with the option of auditing its financial statements for an additional three (3) year term, if subsequently negotiated and agreed to by both parties at the then prevailing rates. These audits are to be performed in accordance with generally accepted auditing standards in order to issue the following governmental reports':

### I. General Information

- 1) The Audit Selection Committee (the "Committee") is composed of one Board Member of the Agency, the Outsourced Controller and the Outsourced Lead Accountant.
- 2) All responses to this RFP should be received as soon as possible, but no later than 3:00 PM on Wednesday, May 27, 2020 at the address listed on the cover page of this request for proposals. Four (4) signed copies of your proposal shall be submitted in one sealed package, clearly marked on the outside "**Proposal for Independent Auditing Services,**" OR emailed as a PDF to [neville@nevillewainio.com](mailto:neville@nevillewainio.com). Any responses received after the deadline will be returned to the proposer unopened. The Agency will not reimburse any costs incurred by the responding firms in preparing proposals in response to this request.
- 3) The Committee will make recommendations to the Executive Director. The Committee reserves the right to reject any and all proposals submitted and to request additional information from the proposers. At the discretion of the Committee, firms submitting proposals will be requested to make oral presentations as part of the evaluation process.
- 4) The Agency reserves the right to retain all proposals submitted and to use any ideas in a proposal, regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Agency and the firm selected.
- 5) Each member of the Committee will rank the proposers using a point formula by the set of criteria described in Section VIII (2). The Committee will combine the individual scores to arrive at a score for each firm to assist, but not determine the recommendation. The Executive Director will negotiate a contract with one of the proposers. It is anticipated that the Agency will enter into a five-year contract for the fiscal years ending September 30, 2020 through 2024, with the option of subsequent three-year renewals approved on an annual basis.
- 6) RFP Calendar:
 

April 27 <sup>th</sup> , 2020	Request for Proposals Advertised
May 27 <sup>th</sup> , 2020	Responses for Proposals Due by 3pm
May 29 <sup>th</sup> , 2020	Committee meeting to evaluate RFP responses and schedule interviews
June 10 <sup>th</sup> , 2020	Committee interviews
June 17 <sup>th</sup> , 2020	Committee recommendation
- 7) Audit for the last 10+ years has been completed by the same firm.
- 8) All requirements and conditions set forth in this RFP shall be incorporated into the contract between the Agency and the selected firm unless otherwise specified in the contract.

## **II. Description of Agency and Records to be Audited**

- 1) The St. Augustine - St. Johns County Airport Authority is an independent district which was created by Chapter 63-1853, Laws of Florida in June 1963 for the purpose of owning and operating airport facilities in St. Johns County, Florida. The Agency is governed by an independent body consisting of five members (the "Board"), all of which are elected by the citizens of St. Johns County, Florida.
- 2) Accounting records for the Agency are maintained by the Agency's Finance Department.
- 3) All accounting records are maintained on the modified accrual basis or accrual basis as appropriate.
- 4) An example of the audit packet is available upon request.

## **III. Services Required**

The Auditor shall provide the following:

- 1) A Report of Independent Auditors on the basic financial statements of the Agency, in conformity with generally accepted accounting principles.
- 2) Assist in the preparation of the financial statements.
- 3) Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting based on an Audit of Basic Financial Statements performed in accordance with *Government Auditing Standards*.
- 4) If required by the Single Audit Act, Schedules of Federal and State Financial Assistance.
- 5) If required by the Single Audit Act, Independent Auditor's Report on Supplement.
  - a. A schedule of findings and questioned costs.
  - b. Any other required reports and schedules required by Federal and State Single Audit Acts.

## **IV. Additional Audit Services**

It is the intent of the Agency that future additional audit requirements, imposed on the Agency by applicable federal and state agencies, shall be provided by the auditor and included in the negotiated fee between the Agency and the auditing firm.

## **V. Qualifications of the Auditor**

- 1) The firm must have a license to practice in Florida.
- 2) The firm should provide an affirmative statement that it is independent of the St. Augustine - St. Johns County Airport Authority as defined by general accepted auditing standards/Government Auditing Standards issued by the Comptroller General of the United States.
- 3) The firm must be established in Florida and be in the practice of performing CPA services for other governmental entities in the State of Florida.
- 4) The firm must be enrolled in the FICPA Peer Review Program.
- 5) The firm must be a member in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- 6) The firm should clearly indicate its expertise. Resumes should be provided for the audit partner

and manager who would be in charge of the audit.

- 7) The firm should indicate any disciplinary actions that have been instituted or proposed against the firm during the last three years.
- 8) The firm should describe the results of any state or federal reviews during the past three years of the firm's governmental client audit work.
- 9) Ability to adequately store all working papers and reports at the auditor's expense for a minimum of three years, unless the firm is notified by the Agency to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees: The Agency, General Accounting Office, parties to an audit quality review process, and auditors of entities of which the Agency is a recipient of grant funds. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers.

#### **VI. Information to be Included in the Proposal**

- 1) Title page showing the RFP subject, the name of the firm, address, telephone number, the name of the contact person, and the date.
- 2) A table of contents providing a clear identification of the material by section and by page number.
- 3) A statement as to whether the firm is licensed to practice in Florida.
- 4) A statement as to whether the firm is independent of the St. Augustine - St. Johns County Airport Authority as defined by generally accepted auditing standards/Government Auditing Standards issued by the Comptroller General of the United States.
- 5) The firm should also list and describe the firm's professional relationships involving the St. Augustine - St. Johns County Airport 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.
- 6) In addition, the selected firm shall give the St. Augustine - St. Johns County Airport Authority written notice of any professional relationships entered into during the period of this agreement.
- 7) A statement setting forth the proposer's understanding of the work to be done and a positive commitment to perform the work within the specified time period.
- 8) A statement as to whether the firm is local, regional, or national.
- 9) The location of the office from which the work is to be done and the number of personnel in that office who are expected to work on the audit.
- 10) An identification of the partners, managers and/or supervisors who will work on the audit. Resumes for each managerial and supervisory person to be assigned to the audit should be submitted and include the following information:
  - a. Formal education and licensed to practice in Florida.
  - b. Supplemental education relative to governmental accounting and auditing.
  - c. Experience in public accounting in general.
  - d. Experience in private business or government.
  - e. Experience in auditing governmental units.
  - f. Professional recognition, such as Certified Public Accounting licenses, awards, etc.

- 11) A description of experience in preparing governmental financial statements.
- 12) A listing of Florida governmental agencies for which the firm is providing or has provided audit services.
- 13) Copy of the firm's most recent peer review report.
- 14) Cost proposals for each of the five (5) years must be broken down between:
  - a. Financial Statements
  - b. Federal and State Single

**VII. Evaluation Procedures**

- 1) The Committee will review all responses and score individually using the criteria listed below. Firms meeting the mandatory criteria will have their proposals evaluated and scored.
- 2) The responses will be evaluated using two sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored on technical qualifications as well as fees. The following represent the principal criteria that will be considered during the evaluation process.
- 3) **Mandatory Elements**
  - a. The audit firm is independent and licensed to practice in Florida.
  - b. The firm has no conflict of interest with regard to any other work performed by the firm for the St. Augustine - St. Johns County Airport Authority.
  - c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.

	<b>WEIGHT</b>
<b>CRITERIA</b>	
Demonstrated ability/qualifications of the firm and individuals:	
<ul style="list-style-type: none"><li>• Qualifications of the firms, individuals in the industry.</li><li>• Workload; ability and capacity to provide required services.</li><li>• References from existing clients.</li><li>• Individuals' training.</li><li>• Location of the firm/office in charge of the work.</li><li>• Demonstration of ability to meet set objectives.</li></ul>	<b>35%</b>
Approach to work:	
<ul style="list-style-type: none"><li>• Technical Soundness of the Proposal.</li><li>• Demonstrated understanding of the scope of services including project approach.</li><li>• Applicability of services offered.</li></ul>	<b>35%</b>
Proposed Cost to the Agency.	<b>30%</b>