



**AGREEMENT BETWEEN BROWARD COUNTY AND RSM US LLP FOR EXTERNAL AUDIT SERVICES,
JOINED BY THE BROWARD COUNTY PROPERTY APPRAISER, THE BROWARD COUNTY SHERIFF,
THE BROWARD COUNTY SUPERVISOR OF ELECTIONS, THE BROWARD COUNTY CLERK OF
COURT, HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA, AND HEALTH
FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA
(RFP # GEN2123625P1)**

This Agreement (“Agreement”) is made and entered by and between BROWARD COUNTY, a political subdivision of the State of Florida (“County”),

AND

RSM US LLP, Certified Public Accountants, doing business or authorized to do business in the State of Florida, its successors and assigns (“Auditor”) (each a “Party” and collectively referred to as the “Parties”),

AND IS JOINED BY

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

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

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

The BROWARD COUNTY CLERK OF COURT, a constitutional officer of the State of Florida, his/her successors and assigns (“Clerk of Court”),

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

AND

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

RECITALS

A. The County desires to procure the services of a certified public accounting firm to provide external auditing services.

B. The County advertised a Request for Proposal (RFP # GEN2123625P1), established and participated in a selection committee process, and selected Auditor as the provider of the desired services.

C. The County and Auditor wish to enter into this Agreement to formalize the terms and conditions of their arrangement.

D. The Property Appraiser, Sheriff, Supervisor of Elections, Clerk of Court, HFA, and HEFA wish to join in this Agreement.

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

ARTICLE 1. DEFINITIONS

1.1. **Applicable Law** means all applicable laws, codes, advisory circulars, rules, regulations, or ordinances of any federal, state, county, municipal, or other governmental entity, as may be amended.

1.2. **Board** means the Board of County Commissioners of Broward County, Florida.

1.3. **Contract Administrator** means the County Auditor of Broward County, or such other person designated by the County Auditor in writing.

1.4. **County Business Enterprise** or **CBE** means an entity certified as meeting the applicable requirements of Section 1-81, Broward County Code of Ordinances.

1.5. **Notice to Proceed** means a written authorization to proceed with a project, phase, or task, issued by the Contract Administrator.

1.6. **Purchasing Director** means County's Director of Purchasing.

1.7. **Services** means all work required by Auditor under this Agreement, including without limitation all deliverables, consulting, training, project management, or other services specified in Exhibit A, and any Optional Services procured under this Agreement.

1.8. **Subcontractor** means an entity or individual providing services to County through Auditor for all or any portion of the work under this Agreement. The term "Subcontractor" shall include all subconsultants.

ARTICLE 2. EXHIBITS

Exhibit A	Scope of Services
Exhibit B	Payment Schedule
Exhibit C	Minimum Insurance Coverages
Exhibit D	Work Authorization Form
Exhibit E	CBE Subcontractor Schedule and Letters of Intent
Exhibit F	Certification of Payments to Subcontractors and Suppliers
Exhibit G	Enterprise Technology Security Requirements

ARTICLE 3. SCOPE OF SERVICES

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

3.2. Optional Services. Auditor acknowledges that the Contract Administrator has no authority to make changes that would increase, decrease, or otherwise modify the Scope of Services except as expressly set forth in this Agreement or, to the extent applicable, in the Broward County Procurement Code. If any goods or services under this Agreement, or the quantity thereof, are identified as optional ("Optional Services"), County may select the type, amount, and timing of such goods or services pursuant to a work authorization ("Work Authorization") in substantially the form attached as Exhibit D executed by Auditor and County pursuant to this section. No such selection, when combined with those goods or services required under this Agreement, may result in a payment obligation exceeding the applicable maximum amount for Optional Services stated in Section 5.1. Notwithstanding anything to the contrary in this Agreement, Work Authorizations for Optional Services shall be executed on behalf of County as follows: (a) the Contract Administrator may execute Work Authorizations for which the total cost to County in the aggregate is less than \$100,000.00; (b) the Purchasing Director may execute Work Authorizations for which the total cost to County in the aggregate is within the Purchasing Director's delegated authority; and (c) any Work Authorization above the Purchasing Director's delegated authority requires express approval by the Board. Auditor shall not commence work on any Work Authorization until after receipt of a purchase order and issuance of a Notice to Proceed by the Contract Administrator.

ARTICLE 4. TERM AND TIME OF PERFORMANCE

4.1. Term. The term of this Agreement shall begin on the date it is fully executed by the Parties ("Effective Date") and shall end five (5) years after the Effective Date ("Initial Term"), unless

otherwise terminated as provided in this Agreement. The Initial Term and any Extension Term as described in this article are collectively referred to as the "Term."

4.2. Extension Term. If expiration of this Agreement would, as determined by the Purchasing Director, result in a gap in the provision of Services necessary for the ongoing operations of County, then the Purchasing Director may extend this Agreement on the same terms and conditions for period(s) not to exceed three (3) months in the aggregate ("Extension Term"). The Purchasing Director may exercise this option by written notice to Auditor stating the duration of the Extension Term, at least thirty (30) days prior to the end of the then-current term.

4.3. Fiscal Year. The continuation of this Agreement beyond the end of any County fiscal year is subject to both the appropriation and the availability of funds in accordance with Chapter 129, Florida Statutes.

4.4. Time of the Essence. Time is of the essence in performing the duties, obligations, and responsibilities required by this Agreement.

ARTICLE 5. COMPENSATION

5.1. Maximum Amounts. For all goods and services required under this Agreement other than any Optional Services, the County shall pay a total maximum amount of Four Million Two Hundred Fifty Thousand Dollars (\$4,250,000), which shall be paid as a fixed annual payment of Eight Hundred Fifty Thousand Dollars (\$850,000) per year of the Initial Term and in accordance with Exhibit B (Payment Schedule). In the event County procures any Optional Services pursuant to this Agreement, the County shall pay a maximum amount of Fifty Thousand Dollars (\$50,000) per year of the Term for such Optional Services, equal to a total maximum amount for Optional Services for the Term of Two Hundred Fifty Thousand Dollars (\$250,000). Payment shall be made only for Services actually performed and completed pursuant to this Agreement, as set forth in Exhibit B (Payment Schedule), which amount shall be accepted by Auditor as full compensation for all such Services. Auditor acknowledges that the amounts set forth in this Agreement are the maximum amounts payable and constitute a limitation upon County's obligation to compensate Auditor for work under this Agreement. These maximum amounts, however, do not constitute a limitation of any sort upon Auditor's obligation to perform all Services.

5.2. Method of Billing and Payment.

5.2.1. Auditor must submit invoices for compensation no more often than on a monthly basis, but only after the Services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days after the end of the month covered by the invoice, except that the final invoice must be received no later than sixty (60) days after expiration or earlier termination of this Agreement. Invoices shall describe the Services performed and, as applicable, the personnel, hours, tasks, or other details as requested by the Contract Administrator. Auditor shall submit a

Certification of Payments to Subcontractors and Suppliers (Exhibit F) with each invoice in which Subcontractor costs are charged. The certification shall be accompanied by a copy of the notification sent to each unpaid Subcontractor listed on the form, explaining the good cause why payment has not been made to that Subcontractor.

5.2.2. Any invoice submitted by Auditor shall be in the amount set forth in Exhibit B for the applicable Services.

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

5.2.4. Auditor must pay Subcontractors and suppliers within fifteen (15) days after receipt of payment from County for such subcontracted work or supplies. Auditor agrees that if it withholds an amount as retainage from Subcontractors or suppliers, it will release such retainage and pay same within fifteen (15) days after receipt of payment of retained amounts from County. Failure to pay a Subcontractor or supplier in accordance with this subsection shall be a material breach of this Agreement, unless Auditor demonstrates to Contract Administrator's satisfaction that such failure to pay results from a bona fide dispute with the Subcontractor or supplier and, further, Auditor promptly pays the applicable amount(s) to the Subcontractor or supplier upon resolution of the dispute. Auditor shall include requirements substantially similar to those set forth in this subsection in its contracts with Subcontractors and suppliers.

5.3. Reimbursable Expenses. Auditor shall not be reimbursed for any expenses it incurs unless expressly provided for in this Agreement. For reimbursement of any travel costs or travel-related expenses permitted under this Agreement, Auditor agrees to comply with Section 112.061, Florida Statutes, except to the extent that Exhibit B expressly provides otherwise. County shall not be liable for any expenses that exceed those allowed by Section 112.061 or that were not approved in writing in advance by the Contract Administrator.

5.4. Subcontractors. Auditor shall invoice Subcontractor fees only in the actual amount paid by Auditor, without markup or other adjustment.

5.5. Withholding by County. Notwithstanding any provision of this Agreement to the contrary, County may withhold payment, in whole or in part, (a) in accordance with Applicable Law, or (b) to the extent necessary to protect itself from loss on account of (i) inadequate or defective work that has not been remedied or resolved in a manner satisfactory to the Contract Administrator,

or (ii) Auditor's failure to comply with any provision of this Agreement. The amount withheld shall not be subject to payment of interest by County.

5.6. Foreign Entity Tax Withholding. Amounts due to certain foreign persons or entities may be subject to backup withholding taxes under federal law. If Auditor is a foreign person or entity that is required to complete Internal Revenue Service ("IRS") Form W-8ECI, Auditor shall provide County a copy of Auditor's current Form W-8ECI prior to issuance of any invoice or payment under this Agreement. If Auditor fails to timely provide a completed, current Form W-8ECI, County will withhold all backup withholding taxes from the amounts due Auditor, remit such sums to the IRS, and pay Auditor only the remainder. County makes no representation regarding the tax treatment of amounts due to Auditor, and Auditor releases and holds County harmless from any claims or damages in any way relating to or arising from any tax withholding by County pursuant to this section.

ARTICLE 6. REPRESENTATIONS AND WARRANTIES

6.1. Representation of Authority. Auditor represents and warrants that this Agreement constitutes the legal, valid, binding, and enforceable obligation of Auditor, and that neither the execution nor performance of this Agreement constitutes a breach of any agreement that Auditor has with any third party or violates Applicable Law. Auditor further represents and warrants that execution of this Agreement is within Auditor's legal powers, and each individual executing this Agreement on behalf of Auditor is duly authorized by all necessary and appropriate action to do so on behalf of Auditor and does so with full legal authority.

6.2. Solicitation Representations. Auditor represents and warrants that all statements and representations made in Auditor's proposal, bid, or other supporting documents submitted to County in connection with the solicitation, negotiation, or award of this Agreement, including during the procurement or evaluation process, were true and correct when made and are true and correct as of the date Auditor executes this Agreement, unless otherwise expressly disclosed in writing by Auditor.

6.3. Contingency Fee. Auditor represents that it has not paid or agreed to pay any person or entity, other than a bona fide employee working solely for Auditor, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

6.4. Truth-In-Negotiation Representation. Auditor's compensation under this Agreement is based upon its representations to County, and Auditor certifies that the wage rates, factual unit costs, and other information supplied to substantiate Auditor's compensation, including without limitation those made by Auditor during the negotiation of this Agreement, are accurate, complete, and current as of the date Auditor executes this Agreement. Auditor's compensation will be reduced to exclude any significant sums by which the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.

6.5. Public Entity Crime Act. Auditor represents that it is familiar with the requirements and prohibitions under the Public Entity Crime Act, Section 287.133, Florida Statutes, and represents that its entry into this Agreement will not violate that Act. Auditor further represents that there has been no determination that it committed a “public entity crime” as defined by Section 287.133, Florida Statutes, and that it has not been formally charged with committing an act defined as a “public entity crime” regardless of the amount of money involved or whether Auditor has been placed on the convicted vendor list.

6.6. Discriminatory Vendor and Scrutinized Companies Lists; Countries of Concern. Auditor represents that it has not been placed on the “discriminatory vendor list” as provided in Section 287.134, Florida Statutes, and that it is not a “scrutinized company” pursuant to Sections 215.473 or 215.4725, Florida Statutes. Auditor represents and certifies that it is not, and for the duration of the Term will not be, ineligible to contract with County on any of the grounds stated in Section 287.135, Florida Statutes. Auditor represents that it is, and for the duration of the Term will remain, in compliance with Section 286.101, Florida Statutes.

6.7. Claims Against Auditor. Auditor represents and warrants that there is no action or proceeding, at law or in equity, before any court, mediator, arbitrator, governmental or other board or official, pending or, to the knowledge of Auditor, threatened against or affecting Auditor, the outcome of which may (a) affect the validity or enforceability of this Agreement, (b) materially and adversely affect the authority or ability of Auditor to perform its obligations under this Agreement, or (c) have a material and adverse effect on the consolidated financial condition or results of operations of Auditor or on the ability of Auditor to conduct its business as presently conducted or as proposed or contemplated to be conducted.

6.8. Verification of Employment Eligibility. Auditor represents that Auditor and each Subcontractor have registered with and use the E-Verify system maintained by the United States Department of Homeland Security to verify the work authorization status of all newly hired employees in compliance with the requirements of Section 448.095, Florida Statutes, and that entry into this Agreement will not violate that statute. If Auditor violates this section, County may immediately terminate this Agreement for cause and Auditor shall be liable for all costs incurred by County due to the termination.

6.9. Warranty of Performance. Auditor represents and warrants that it possesses the knowledge, skill, experience, and financial capability required to perform and provide all Services and that each person and entity that will provide Services is duly qualified to perform such services by all appropriate governmental authorities, where required, and is sufficiently experienced and skilled in the area(s) for which such person or entity will render such Services. Auditor represents and warrants that the Services shall be performed in a skillful and respectful manner, and that the quality of all such services shall equal or exceed prevailing industry standards for the provision of such services.

6.10. Prohibited Telecommunications Equipment. Auditor represents and certifies that it and its Subcontractors do not use any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system, as such terms are used in 48 CFR §§ 52.204-24 through 52.204-26. Auditor represents and certifies that Auditor and its Subcontractors shall not provide or use such covered telecommunications equipment, system, or services during the Term.

6.11. Criminal History Screening Practices. If this Agreement is subject to the requirements of Section 26-125(d) of the Broward County Code of Ordinances, Auditor represents and certifies that its policies, practices, and procedures regarding inquiry into the criminal history of an applicant for employment, including a criminal history background check, preclude inquiry into an applicant's criminal history until the applicant is selected as a finalist and interviewed for the position.

6.12. Construction Apprenticeship Program. If this Agreement is a construction contract as defined in Section 26-9 of the Broward County Code of Ordinances, Auditor represents and certifies that it shall at all times comply with the requirements of the Construction Apprenticeship Program as set forth in Sections 26-8 through 26-11 of the Broward County Code of Ordinances.

6.13. Domestic Partnership Requirement. Unless this Agreement is exempt from the provisions of the Broward County Domestic Partnership Act, Section 16½-157, Broward County Code of Ordinances ("Act"), Auditor certifies and represents that it shall at all times comply with the provisions of the Act. The contract language referenced in the Act is deemed incorporated in this Agreement as though fully set forth in this section.

6.14. Breach of Representations. Auditor acknowledges that County is materially relying on the representations, warranties, and certifications of Auditor stated in this article, and County shall be entitled to exercise any or all of the following remedies if any such representation, warranty, or certification is untrue: (a) recovery of damages incurred; (b) termination of this Agreement without any further liability to Auditor; (c) set off from any amounts due Auditor the full amount of any damage incurred; and (d) debarment of Auditor.

ARTICLE 7. INDEMNIFICATION

Auditor shall indemnify, hold harmless, and defend County and all of County's current, past, and future officers, agents, and employees (collectively, "Indemnified Party") from and against any and all causes of action, demands, claims, losses, liabilities, and expenditures of any kind, including attorneys' fees, court costs, and expenses, including through the conclusion of any appellate proceedings, raised or asserted by any person or entity not a party to this Agreement, and caused or alleged to be caused, in whole or in part, by any intentional, reckless, or negligent act or omission of Auditor, its officers, employees, or agents, arising from, relating to, or in connection with this Agreement (collectively, a "Claim"). If any Claim is brought against an

Indemnified Party, Auditor shall, upon written notice from County, defend each Indemnified Party with counsel satisfactory to County or, at County's option, pay for an attorney selected by the County Attorney to defend the Indemnified Party. The obligations of this section shall survive the expiration or earlier termination of this Agreement. If considered necessary by the Contract Administrator and the County Attorney, any sums due Auditor under this Agreement may be retained by County until all Claims subject to this indemnification obligation have been settled or otherwise resolved. Any amount withheld shall not be subject to payment of interest by County.

ARTICLE 8. INSURANCE

8.1. Throughout the Term, Auditor shall, at its sole expense, maintain the minimum insurance coverages stated in Exhibit C in accordance with the terms and conditions of this article. Auditor shall maintain insurance coverage against claims relating to any act or omission by Auditor, its agents, representatives, employees, or Subcontractors in connection with this Agreement. County reserves the right at any time to review and adjust the limits and types of coverage required under this article.

8.2. Auditor shall ensure that "Broward County" is listed and endorsed as an additional insured as stated in Exhibit C on all policies required under this article.

8.3. On or before the Effective Date or at least fifteen (15) days prior to commencement of Services, Auditor shall provide County with a copy of all Certificates of Insurance or other documentation sufficient to demonstrate the insurance coverage required in this article. If and to the extent requested by County, Auditor shall provide complete, certified copies of all required insurance policies and all required endorsements within thirty (30) days after County's request.

8.4. Auditor shall ensure that all insurance coverages required by this article shall remain in full force and effect without any lapse in coverage throughout the Term and until all performance required by Auditor has been completed, as determined by Contract Administrator. Auditor or its insurer shall provide notice to County of any cancellation or modification of any required policy at least thirty (30) days prior to the effective date of cancellation or modification, and at least ten (10) days prior to the effective date of any cancellation due to nonpayment, and shall concurrently provide County with a copy of its updated Certificates of Insurance evidencing continuation of the required coverage(s).

8.5. All required insurance policies must be issued by insurers: (1) assigned an AM Best rating of at least "A-" with a Financial Size Category of at least Class VII; (2) authorized to transact insurance in the State of Florida; or (3) a qualified eligible surplus lines insurer pursuant to Section 626.917 or 626.918, Florida Statutes, with approval by County's Risk Management Division.

8.6. If Auditor maintains broader coverage or higher limits than the insurance requirements stated in Exhibit C, County shall be entitled to all such broader coverages and higher limits. All required insurance coverages shall provide primary coverage and not require contribution from

any County insurance, self-insurance or otherwise, which shall be in excess of and shall not contribute to the required insurance provided by Auditor.

8.7. Auditor shall declare in writing any self-insured retentions or deductibles over the limit(s) prescribed in Exhibit C and submit to County for approval at least fifteen (15) days prior to the Effective Date or commencement of Services. Auditor shall be solely responsible for and shall pay any deductible or self-insured retention applicable to any claim against County. County may, at any time, require Auditor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. Auditor agrees that any deductible or self-insured retention may be satisfied by either the named insured or County, if so elected by County, and Auditor agrees to obtain same in endorsements to the required policies.

8.8. Unless prohibited by the applicable policy, Auditor waives any right to subrogation that any of Auditor's insurer may acquire against County, and agrees to obtain same in an endorsement of Auditor's insurance policies.

8.9. Auditor shall require that each Subcontractor maintains insurance coverage that adequately covers the Services provided by that Subcontractor on substantially the same insurance terms and conditions required of Auditor under this article. Auditor shall ensure that all such Subcontractors comply with these requirements and that "Broward County" is named as an additional insured under the Subcontractors' applicable insurance policies. Auditor shall not permit any Subcontractor to provide Services unless and until all applicable requirements of this article are satisfied.

8.10. If Auditor or any Subcontractor fails to maintain the insurance required by this Agreement, County may pay any costs of premiums necessary to maintain the required coverage and deduct such costs from any payment otherwise due to Auditor. If requested by County, Auditor shall provide, within one (1) business day, evidence of each Subcontractor's compliance with this section.

8.11. If any of the policies required under this article provide claims-made coverage: (1) any retroactive date must be prior to the Effective Date; (2) the required coverage must be maintained after termination or expiration of the Agreement for at least the duration stated in Exhibit C, and (3) if coverage is canceled or nonrenewed and is not replaced with another claims-made policy form with a retroactive date prior to the Effective Date, Auditor must obtain and maintain "extended reporting" coverage that applies after termination or expiration of the Agreement for at least the duration stated in Exhibit C.

ARTICLE 9. TERMINATION

9.1. This Agreement may be terminated for cause by the aggrieved Party if the Party in breach has not corrected the breach within ten (10) days after receipt of written notice from the

aggrieved Party identifying the breach. This Agreement may also be terminated for convenience by the Board. Termination for convenience by the Board shall be effective on the termination date stated in written notice provided by County, which termination date shall be not less than thirty (30) days after the date of such written notice. Unless otherwise stated in this Agreement, if this Agreement was approved by Board action, termination for cause by County must be by action of the Board or the County Administrator; in all other instances termination for cause may be effected by the County Administrator, the County representative expressly authorized under this Agreement, or the County representative (including any successor) who executed the Agreement on behalf of County. This Agreement may also be terminated by the County Administrator upon such notice as the County Administrator deems appropriate under the circumstances if the County Administrator determines that termination is necessary to protect the public health, safety, or welfare. If County erroneously, improperly, or unjustifiably terminates for cause, such termination shall be deemed a termination for convenience and shall be effective thirty (30) days after such notice of termination for cause was provided and Auditor shall be eligible for the compensation provided in Section 9.4 as its sole remedy.

9.2. This Agreement may be terminated for cause by County for reasons including, but not limited to, any of the following:

9.2.1. Auditor's failure to suitably or continuously perform the Services in a manner calculated to meet or accomplish the objectives in this Agreement or Work Authorization, or repeated submission (whether negligent or intentional) for payment of false or incorrect bills or invoices;

9.2.2. By the Contract Administrator or the Director of Office of Economic and Small Business Development ("OESBD") for fraud, misrepresentation, or material misstatement by Auditor in the award or performance of this Agreement or that violates any applicable requirement of Section 1-81, Broward County Code of Ordinances; or

9.2.3. By the Director of OESBD upon the disqualification of Auditor as a CBE or SBE if Auditor's status as a CBE or SBE was a factor in the award of this Agreement and such status was misrepresented by Auditor, or upon the disqualification of one or more of Auditor's CBE or SBE participants by County's Director of OESBD if any such participant's status as a CBE or SBE firm was a factor in the award of this Agreement and such status was misrepresented by Auditor during the procurement or the performance of this Agreement.

9.3. Notice of termination shall be provided in accordance with the "Notices" section of this Agreement except that notice of termination by the County Administrator to protect the public health, safety, or welfare may be oral notice that shall be promptly confirmed in writing.

9.4. If this Agreement is terminated for convenience by County, Auditor shall be paid for any Services properly performed through the termination date specified in the written notice of

termination, subject to any right of County to retain any sums otherwise due and payable. Auditor acknowledges that it has received good, valuable, and sufficient consideration for County's right to terminate this Agreement for convenience in the form of County's obligation to provide advance notice to Auditor of such termination in accordance with Section 9.1.

9.5. In addition to any termination rights stated in this Agreement, County shall be entitled to seek any and all available contractual or other remedies available at law or in equity.

ARTICLE 10. EQUAL EMPLOYMENT OPPORTUNITY AND CBE COMPLIANCE

10.1. No Party may discriminate on the basis of race, color, sex, religion, national origin, disability, age, marital status, political affiliation, sexual orientation, pregnancy, or gender identity and expression in the performance of this Agreement. Auditor shall include the foregoing or similar language in its contracts with any Subcontractors, except that any project assisted by the U.S. Department of Transportation funds shall comply with the nondiscrimination requirements in 49 C.F.R. Parts 23 and 26.

10.2. Auditor shall comply with all applicable requirements of Section 1-81, Broward County Code of Ordinances, in the award and administration of this Agreement. Failure by Auditor to carry out any of the requirements of this article shall constitute a material breach of this Agreement, which shall permit County to terminate this Agreement or exercise any other remedy provided under this Agreement, the Broward County Code of Ordinances, the Broward County Administrative Code, or under other Applicable Law, all such remedies being cumulative.

10.3. Auditor must meet or exceed the required CBE goal by utilizing the CBE firms listed in Exhibit E (or a CBE firm substituted for a listed firm, if permitted) for Twenty-Five percent (25%) of total Services (the "Commitment") for the scope of work and the percentage of work amounts identified on each Letter of Intent. Promptly upon execution of this Agreement by County, Auditor shall enter into formal contracts with the CBE firms listed in Exhibit E and, upon request, shall provide copies of the contracts to the Contract Administrator and OESBD.

10.4. Each CBE firm utilized by Auditor to meet the CBE goal must be certified by OESBD. Auditor shall inform County immediately when a CBE firm is not able to perform or if Auditor believes the CBE firm should be replaced for any other reason, so that OESBD may review and verify the good faith efforts of Auditor to substitute the CBE firm with another CBE firm, as applicable. Whenever a CBE firm is terminated for any reason, Auditor shall provide written notice to OESBD and, upon written approval of the Director of OESBD, shall substitute another CBE firm in order to meet the CBE goal, unless otherwise provided in this Agreement or agreed in writing by the Parties. Such substitution shall not be required if the termination results from modification of the Scope of Services and no CBE firm is available to perform the modified Scope of Services; in which event, Auditor shall notify County, and OESBD may adjust the CBE goal by written notice to Auditor. Auditor shall not terminate a CBE firm for convenience without County's prior written consent, which consent shall not be unreasonably withheld.

10.5. The Parties stipulate that if Auditor fails to meet the Commitment, the damages to County arising from such failure are not readily ascertainable at the time of contracting. If Auditor fails to meet the Commitment and County determines, in the sole discretion of the OESBD Program Director, that Auditor failed to make Good Faith Efforts (as defined in Section 1-81, Broward County Code of Ordinances) to meet the Commitment, Auditor shall pay County liquidated damages in an amount equal to fifty percent (50%) of the actual dollar amount by which Auditor failed to achieve the Commitment, up to a maximum amount of ten percent (10%) of the total contract amount excluding costs and reimbursable expenses. An example of this calculation is stated in Section 1-81.7, Broward County Code of Ordinances. As elected by County, such liquidated damages amount shall be either credited against any amounts due from County, or must be paid to County within thirty (30) days after written demand. These liquidated damages shall be County's sole contractual remedy for Auditor's breach of the Commitment, but shall not affect the availability of administrative remedies under Section 1-81. Auditor acknowledges and agrees that the liquidated damages provided in this section are proportionate to an amount that might reasonably be expected to flow from a breach of the Commitment and are not a penalty. Any failure to meet the Commitment attributable solely to force majeure, changes to the scope of work by County, or inability to substitute a CBE Subcontractor where the OESBD Program Director has determined that such inability is due to no fault of Auditor, shall not be deemed a failure by Auditor to meet the Commitment.

10.6. Auditor acknowledges that the Board, acting through OESBD, may make minor administrative modifications to Section 1-81, Broward County Code of Ordinances, which shall become applicable to this Agreement if the administrative modifications are not unreasonable. Written notice of any such modification shall be provided to Auditor and shall include a deadline for Auditor to notify County in writing if Auditor concludes that the modification exceeds the authority under this section. Failure of Auditor to timely notify County of its conclusion that the modification exceeds such authority shall be deemed acceptance of the modification by Auditor.

10.7. County may modify the required participation of CBE firms in connection with any amendment, extension, modification, change order, or Work Authorization to this Agreement that, by itself or aggregated with previous amendments, extensions, modifications, change orders, or Work Authorizations, increases the initial Agreement price by ten percent (10%) or more. Auditor shall make a good faith effort to include CBE firms in work resulting from any such amendment, extension, modification, change order, or Work Authorization, and shall report such efforts, along with evidence thereof, to OESBD.

10.8. Auditor shall provide written monthly reports to the Contract Administrator attesting to Auditor's compliance with the Commitment. In addition, Auditor shall allow County to engage in onsite reviews to monitor Auditor's progress in achieving and maintaining the Commitment. The Contract Administrator in conjunction with OESBD shall perform such review and monitoring, unless otherwise determined by the County Administrator.

10.9. The Contract Administrator may increase allowable retainage or withhold progress payments if Auditor fails to demonstrate timely payments of sums due to all Subcontractors and suppliers. The presence of a “pay when paid” provision in Auditor’s contract with a CBE firm shall not preclude County or its representatives from inquiring into claims of nonpayment.

ARTICLE 11. MISCELLANEOUS

11.1. Contract Administrator Authority. The Contract Administrator is authorized to coordinate and communicate with Auditor to manage and supervise the performance of this Agreement. The Contract Administrator is authorized to execute engagement and/or arrangement letters regarding the Services under this Agreement. Unless expressly stated otherwise in this Agreement or otherwise set forth in the Broward County Procurement Code, Broward County Code of Ordinances, or Broward County Administrative Code, the Contract Administrator may exercise ministerial authority in connection with the day-to-day management of this Agreement. The Contract Administrator may approve in writing minor modifications to the Scope of Services that do not increase the total cost to County or waive any rights of County.

11.2. Rights in Documents and Work. Except for Auditor working papers, any and all reports, photographs, surveys, documents, materials, data, or other work created by Auditor in connection with performing Services, whether finished or unfinished (“Documents and Work”), shall be owned by County, and Auditor hereby transfers to County all right, title, and interest, including any copyright or other intellectual property rights, in or to the Documents and Work. Upon expiration or termination of this Agreement, the Documents and Work (except for Auditor working papers) shall become the property of County and shall be delivered by Auditor to the Contract Administrator within seven (7) days after expiration or termination. Any compensation due to Auditor may be withheld until all Documents and Work are received as provided in this Agreement. Auditor shall ensure that the requirements of this section are included in all agreements with its Subcontractor(s).

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

11.3.1. Keep and maintain public records required by County to perform the Services;

11.3.2. Upon request from County, provide County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time and at a cost that does not exceed that provided in Chapter 119, Florida Statutes, or as otherwise provided by Applicable Law;

11.3.3. Ensure that public records that are exempt or confidential and exempt from public record requirements are not disclosed except as authorized by Applicable Law for the duration of this Agreement and after completion or termination of this Agreement if the records are not transferred to County; and

11.3.4. Upon completion or termination of this Agreement, transfer to County, at no cost, all public records in possession of Auditor or keep and maintain public records required by County to perform the services. If Auditor transfers the records to County, Auditor shall destroy any duplicate public records that are exempt or confidential and exempt. If Auditor keeps and maintains the public records, Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to County upon request in a format that is compatible with the information technology systems of County.

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

Any material submitted to County that Auditor contends constitutes or contains trade secrets or is otherwise exempt from production under Florida public records laws (including Chapter 119, Florida Statutes) ("Trade Secret Materials") must be separately submitted and conspicuously labeled "EXEMPT FROM PUBLIC RECORD PRODUCTION – TRADE SECRET." In addition, Auditor must, simultaneous with the submission of any Trade Secret Materials, provide a sworn affidavit from a person with personal knowledge attesting that the Trade Secret Materials constitute trade secrets under Section 688.002, Florida Statutes, and stating the factual basis for same. If a third party submits a request to County for records designated by Auditor as Trade Secret Materials, County shall refrain from disclosing the Trade Secret Materials, unless otherwise ordered by a court of competent jurisdiction or authorized in writing by Auditor. Auditor shall indemnify and defend County and its employees and agents from any and all claims, causes of action, losses, fines, penalties, damages, judgments, and liabilities of any kind, including attorneys' fees, litigation expenses, and court costs, relating to the nondisclosure of any Trade Secret Materials in response to a records request by a third party.

IF AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (954) 357-7545, RHENRY@BROWARD.ORG, 115 S. ANDREWS AVE., SUITE 520, FORT LAUDERDALE, FLORIDA 33301.

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

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

Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for County's disallowance and recovery of any payment upon such entry. If an audit or inspection in accordance with this section discloses overpricing or overcharges to County of any nature by Auditor in excess of five percent (5%) of the total contract billings reviewed by County, in addition to making adjustments for the overcharges, Auditor shall pay the actual cost of County's audit or, if the actual cost is unreasonably high, the reasonable cost. Any adjustments or payments due as a result of such audit or inspection shall be made within thirty (30) days after presentation of County's findings to Auditor.

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

11.5. Independent Contractor. Auditor is an independent contractor of County, and nothing in this Agreement shall constitute or create a partnership, joint venture, or any other relationship between the Parties. In providing Services, neither Auditor nor its agents shall act as officers, employees, or agents of County. Auditor shall not have the right to bind County to any obligation not expressly undertaken by County under this Agreement.

11.6. Regulatory Capacity. Notwithstanding the fact that County is a political subdivision with certain regulatory authority, County's performance under this Agreement is as a Party to this Agreement and not in its regulatory capacity. If County exercises its regulatory authority, the exercise of such authority and the enforcement of Applicable Law shall have occurred pursuant to County's regulatory authority as a governmental body separate and apart from this Agreement, and shall not be attributable in any manner to County as a party to this Agreement.

11.7. Sovereign Immunity. Except to the extent sovereign immunity may be deemed waived by entering into this Agreement, nothing herein is intended to serve as a waiver of sovereign immunity by County nor shall anything included herein be construed as consent by County to be sued by third parties in any matter arising out of this Agreement. County is a political subdivision as defined in Section 768.28, Florida Statutes, and shall be responsible for the negligent or wrongful acts or omissions of its employees pursuant to Section 768.28, Florida Statutes.

11.8. Third-Party Beneficiaries. Neither Auditor nor County intends to directly or substantially benefit a third party by this Agreement. Therefore, the Parties acknowledge that there are no

third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Agreement.

11.9. Notice and Payment Address. In order for a notice to a Party to be effective under this Agreement, notice must be sent via U.S. first-class mail, hand delivery, or commercial overnight delivery, each with a contemporaneous copy via email, to the addresses listed below and shall be effective upon mailing or hand delivery (provided the contemporaneous email is also sent). Payments shall be made to the noticed address for Auditor. Addresses may be changed by the applicable Party giving notice of such change in accordance with this section.

FOR COUNTY:

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

FOR AUDITOR:

RSM US LLP
Attn: Bob Feldmann, Relationship Lead
100 NE 3rd Avenue, Suite 300
Fort Lauderdale, Florida 33301
Email address: bob.feldmann@rsmus.com

With a copy to:

RSM US LLP
Attn: Jeff Zeichner, Engagement Lead
100 NE 3rd Avenue, Suite 300
Fort Lauderdale, Florida 33301
Email address: [jeff.zeichner@rsmus.com](mailto:jeff Zeichner@rsmus.com)

RSM US LLP
Office of the General Counsel
200 South Wacker Drive, Suite 3900
Chicago, Illinois 60606

11.10. Assignment. All Subcontractors must be expressly identified in this Agreement or otherwise approved in advance and in writing by County's Contract Administrator. Except for approved subcontracting, neither this Agreement nor any right or interest in it may be assigned, transferred, subcontracted, or encumbered by Auditor without the prior written consent of County. Any assignment, transfer, encumbrance, or subcontract in violation of this section shall be void and ineffective, constitute a breach of this Agreement, and permit County to immediately

terminate this Agreement, in addition to any other remedies available to County at law or in equity. County reserves the right to condition its approval of any assignment, transfer, encumbrance, or subcontract upon further due diligence and an additional fee paid to County to reasonably compensate it for the performance of any such due diligence.

11.11. Conflicts. Neither Auditor nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with Auditor's loyal and conscientious exercise of judgment and care related to its performance under this Agreement. During the Term, none of Auditor's officers or employees shall serve as an expert witness against County in any legal or administrative proceeding in which he, she, or Auditor is not a party, unless compelled by legal process. Further, such persons shall not give sworn testimony or issue a report or writing as an expression of such person's expert opinion that is adverse or prejudicial to the interests of County in connection with any such pending or threatened legal or administrative proceeding unless compelled by legal process. The limitations of this section shall not preclude Auditor or any persons in any way from representing themselves, including giving expert testimony in support of such representation, in any action or in any administrative or legal proceeding. If Auditor is permitted pursuant to this Agreement to utilize Subcontractors to perform any Services required by this Agreement, Auditor shall require such Subcontractors, by written contract, to comply with the provisions of this section to the same extent as Auditor.

11.12. Materiality and Waiver of Breach. Each requirement, duty, and obligation set forth in this Agreement was bargained for at arm's-length and is agreed to by the Parties. Each requirement, duty, and obligation set forth in this Agreement is substantial and important to the formation of this Agreement, and each is, therefore, a material term. County's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of this Agreement. To be effective, any waiver must be in writing signed by an authorized signatory of the Party granting the waiver.

11.13. Compliance with Laws. Auditor and the Services must comply with all Applicable Law, including, without limitation, Americans with Disabilities Act, 42 U.S.C. § 12101, Section 504 of the Rehabilitation Act of 1973, and the requirements of any applicable grant agreements.

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

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

11.16. Interpretation. The titles and headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement.

All personal pronouns used in this Agreement shall include the other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as “herein” refer to this Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a section or article of this Agreement, such reference is to the section or article as a whole, including all subsections thereof, unless the reference is made to a particular subsection or subparagraph of such section or article. Any reference to “days” means calendar days, unless otherwise expressly stated.

11.17. Priority of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any document or exhibit attached to, referenced by, or incorporated in this Agreement and any provision of Articles 1 through 11 of this Agreement, the provisions contained in Articles 1 through 11 shall prevail and be given effect.

11.18. Law, Jurisdiction, Venue, Waiver of Jury Trial. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Agreement shall be in the state courts of the Seventeenth Judicial Circuit in and for Broward County, Florida. If any claim arising from, related to, or in connection with this Agreement must be litigated in federal court, the exclusive venue for any such lawsuit shall be in the United States District Court or United States Bankruptcy Court for the Southern District of Florida. **EACH PARTY HEREBY EXPRESSLY WAIVES ANY RIGHTS IT MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT. IF A PARTY FAILS TO WITHDRAW A DEMAND FOR A JURY TRIAL AFTER WRITTEN NOTICE BY THE OTHER PARTY, THE PARTY MAKING THE DEMAND FOR JURY TRIAL SHALL BE LIABLE FOR REASONABLE ATTORNEYS’ FEES AND COSTS OF THE OTHER PARTY TO CONTEST THE DEMAND FOR JURY TRIAL, AND SUCH AMOUNTS SHALL BE AWARDED BY THE COURT IN ADJUDICATING THE MOTION.**

11.19. Amendments. Unless expressly authorized herein, no modification, amendment, or alteration of any portion of this Agreement is effective unless contained in a written document executed with the same or similar formality as this Agreement and by duly authorized representatives of County and Auditor.

11.20. Prior Agreements. This Agreement represents the final and complete understanding of the Parties regarding the subject matter of this Agreement and supersedes all prior and contemporaneous negotiations and discussions regarding same. All commitments, agreements, and understandings of the Parties concerning the subject matter of this Agreement are contained herein. Any future engagement and/or arrangement letters shall not alter the terms of this Agreement.

11.21. HIPAA Compliance. County has access to protected health information (“PHI”) that is subject to the requirements of 45 C.F.R. Parts 160, 162, and 164 and related regulations. If Auditor is considered by County to be a covered entity or business associate or is required to

comply with the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) or the Health Information Technology for Economic and Clinical Health Act (“HITECH”), Auditor shall fully protect individually identifiable health information as required by HIPAA or HITECH and, if requested by County, shall execute a Business Associate Agreement in the form set forth at <http://www.broward.org/Purchasing/Pages/StandardTerms.aspx>. The County Administrator is authorized to execute a Business Associate Agreement on behalf of County. Where required, Auditor shall handle and secure such PHI in compliance with HIPAA, HITECH, and related regulations and, if required by HIPAA, HITECH, or other Applicable Law, include in its “Notice of Privacy Practices” notice of Auditor’s and County’s uses of client’s PHI. The requirement to comply with this provision, HIPAA, and HITECH shall survive the expiration or earlier termination of this Agreement. Auditor shall ensure that the requirements of this section are included in all agreements with its Subcontractors.

11.22. Payable Interest

11.22.1. Payment of Interest. Unless prohibited by Applicable Law, County shall not be liable for interest to Auditor for any reason, whether as prejudgment interest or for any other purpose, and Auditor waives, rejects, disclaims, and surrenders any and all entitlement to interest in connection with a dispute or claim arising from, related to, or in connection with this Agreement.

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

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

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

11.25. Use of County Logo. Auditor shall not use County’s name, logo, or otherwise refer to this Agreement in marketing or publicity materials without prior written consent from County.

11.26. Drug-Free Workplace. To the extent required under Section 21.23(f), Broward County Administrative Code, or Section 287.087, Florida Statutes, Auditor certifies that it has and will maintain a drug-free workplace program throughout the Term.

11.27. Living Wage Requirement. If Auditor is a “covered employer” within the meaning of the Broward County Living Wage Ordinance, Sections 26-100 through 26-105, Broward County Code

of Ordinances, Auditor shall fully comply with the requirements of such ordinance and shall pay to all of its employees providing “covered services,” as defined in the ordinance, a living wage as defined therein. Auditor shall ensure all of its Subcontractors that qualify as “covered employers” fully comply with the requirements of such ordinance.

11.28. Additional Security Requirements. Auditor shall comply with the Enterprise Technology Security Requirements attached hereto as Exhibit G.

11.29. Joinder. The constitutional officers of Broward County consisting of the Property Appraiser, Sheriff, Supervisor of Elections, and Clerk of Court, and component units HFA and HEFA agree to the terms of this Agreement and agree to cooperate with Auditor pursuant to the Services under this Agreement. At any time after the Effective Date and upon the election of a Broward County Tax Collector (“Tax Collector”), the Tax Collector may join this Agreement upon the execution by the Tax Collector of an agreement in the form and substance satisfactory to the Parties without the need to amend this Agreement. The County Administrator, or his or her designee as is designated in writing, is authorized to consent to the joinder of the Tax Collector to this Agreement and to approve any joinder agreement.

[The remainder of this page is intentionally left blank]

IN WITNESS WHEREOF, the Parties hereto have made and executed this Agreement: BROWARD COUNTY, through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Mayor or Vice-Mayor authorized to execute same by Board action on the ____ day of _____, 20__ (Agenda Item ____), and Auditor, signing by and through its Partner duly authorized to execute same.

COUNTY

ATTEST:

Broward County Administrator, as
ex officio Clerk of the Broward County
Board of County Commissioners

BROWARD COUNTY, by and through
its Board of County Commissioners

By: _____
_____ day of _____, 20__

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

By: Christina A. Blythe Digitally signed by Christina A. Blythe
Date: 2022.04.25 17:15:33 -04'00'
Christina A. Blythe (Date)
Assistant County Attorney

By: Annika E. Ashton Digitally signed by Annika E. Ashton
Date: 2022.04.25 17:17:18 -04'00'
Annika E. Ashton (Date)
Deputy County Attorney

CAB
External Audit Services.doc
4/06/2022
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**AGREEMENT BETWEEN BROWARD COUNTY AND RSM US LLP FOR EXTERNAL AUDIT SERVICES,
JOINED BY THE BROWARD COUNTY PROPERTY APPRAISER, THE BROWARD COUNTY SHERIFF,
THE BROWARD COUNTY SUPERVISOR OF ELECTIONS, THE BROWARD COUNTY CLERK OF
COURT, HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA, AND HEALTH
FACILITIES AUTHORITY OF BROWARD COUNTY, FLORIDA.**

AUDITOR

WITNESSES:

Brett Friedman
Signature

Brett Friedman
Print Name of Witness above

Sardou Mertilus
Signature

Sardou Mertilus
Print Name of Witness above

RSM US LLP, an Iowa limited liability
partnership

By: Bob Feldmann
Authorized Signor

Bob Feldmann, Partner
Print Name and Title

14 day of April, 2022

ATTEST:

Carol Morgan Kuzava - Notary
Corporate Secretary or other person
authorized to attest

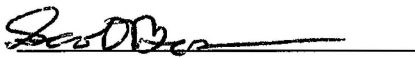
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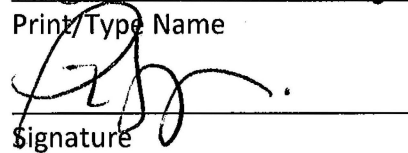
**AGREEMENT BETWEEN BROWARD COUNTY AND RSM US LLP FOR EXTERNAL AUDIT SERVICES,
JOINED BY THE BROWARD COUNTY PROPERTY APPRAISER, THE BROWARD COUNTY SHERIFF,
THE BROWARD COUNTY SUPERVISOR OF ELECTIONS, THE BROWARD COUNTY CLERK OF
COURT, THE HOUSING FINANCE AUTHORITY OF BROWARD COUNTY, FLORIDA, AND HEALTH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

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

WITNESSES:


Signature

SCOTT Barrocas
Print/Type Name


Signature

Pam Mehringer
Print/Type Name

PROPERTY APPRAISER

By: 

Marty Kiar
(Print/Type Name)

12 day of April, 2022

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

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

WITNESSES:

SHERIFF

Katherine A. Wilson

Signature

Katherine A. Wilson

Print/Type Name

Alynnia Holbert

Signature

Alynnia Holbert

Print/Type Name

By: _____

Gregory Tony

Gregory Tony

Date: 4/14/22

Approved as to form and legal sufficiency
subject to the execution by the parties

By: Terrence Lynch

Terrence Lynch, General Counsel

Date: 4/13/22

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

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

WITNESSES:

M. Hall
Signature

MARY G. HALL
Print/Type Name

[Signature]
Signature

PATRICIA SANTIAGO
Print/Type Name

SUPERVISOR OF ELECTIONS

By: [Signature]

Joe Scott
(Print/Type Name)

13th day of April, 2022.

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

Broward County Clerk of Court, signing by and through Clerk of Court, duly authorized to execute same

WITNESSES:

Dian Diaz
Signature

Dian Diaz
Print/Type Name

Jason
Signature

Jason Maraj
Print/Type Name

CLERK OF COURT

By: Brenda D Forman


Brenda D Forman
(Print/Type Name)

25th day of APRIL, 2022.

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


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

ATTEST:


Secretary

Scott Ehrlich
Print/Type Name

HOUSING FINANCE AUTHORITY
OF BROWARD COUNTY FLORIDA

By: 
Chair

Daniel D. Reynolds
(Print/Type Name)


20 day of April, 2022



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

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

ATTEST:



Secretary/Senior Executive Assistant

Nicole Mayor-Marcos

Print/Type Name

HEALTH FACILITIES AUTHORITY
OF BROWARD COUNTY, FLORIDA

By: Rosalyn Frazier

Rosalyn Frazier

(Print/Type Name)

12 day of April, 2022.

Exhibit A
Scope of Services

I. SCOPE AND REPORTING

A. Financial Statements

Auditor shall perform a financial and compliance audit in accordance with Sections 11.45 and 218.39, Florida Statutes, Chapter 10.550, Rules of the Auditor General, Title 2 Code of Federal Regulations, Part 200 (Grants and Agreements), and Florida Single Audit Act, and render their opinions on the financial statements and accounts of the County, the Constitutional Officers, and the Component Units of the County for the fiscal years ending September 30 of 2022, 2023, 2024, 2025, and 2026 in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA), the AICPA Industry Audit Guide, Audits of State and Local Governments, and Government Auditing Standards, issued by the Comptroller General of the United States. While subject to change in any fiscal year, these financial statements are expected to include the following opinion units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34:

- Governmental Activities
- Business-type Activities
- Each Major Fund (As of September 30, 2020):
 - General Fund
 - Sheriff Contractual Services Fund (special revenue fund)
 - Transportation Surtax (special revenue fund and capital fund)
 - CARES Fund (special revenue fund)
 - Aviation Fund (enterprise fund)
 - Port Everglades Fund (enterprise fund)
 - Water and Wastewater Fund (enterprise fund)
- Aggregate Remaining Fund Information (internal service funds, agency funds, nonmajor enterprise funds, and nonmajor governmental funds)
- Aggregate Discretely Presented Component Units

Pursuant to County Charter, Section 2.11 and County Administrative Code, Chapter 18.61, the contract administrator for the external audit services shall be the County Auditor. The Scope of Services shall apply to each fiscal year audited. The fiscal years to be audited will be the years

ending September 30 of 2022, 2023, 2024, 2025, and 2026.

Auditor shall be knowledgeable with and proficient in applying the compliance requirements of all applicable federal, state, and county rules and regulations, ordinances, codes, charters, and bond covenants. Rules and regulations that may pertain to the work required pursuant to this Agreement, include, but shall not be limited to, the following:

- Sections 11.45 and 218.39, Florida Statutes and Chapter 10.550, Rules of the Auditor General
- Title 2 Code of Federal Regulations, Part 200, Grants and Agreements
- Florida Single Audit Act
- Generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA)
- AICPA Industry Audit Guide, Audits of State and Local Governments
- Government Auditing Standards issued by the Comptroller General of the United States
- Federal and State Grant Contract Requirements

Auditor must be duly licensed to practice under Chapter 473, Florida Statutes. The partner in charge of the engagement must be a licensed Certified Public Accountant in the State of Florida. The prime partners and managers previously involved in providing services under the prior five-year term external audit services contract between County and Auditor, effective October 17, 2017, shall not be involved in any capacity in the services to be provided under this Agreement.

Assigned Auditor personnel must possess necessary professional and academic qualifications, licensures, and relevant experience on previous similar projects, commensurate with their role, and must maintain required continuing education requirements as set forth in Government Auditing Standards issued by the Comptroller General of the United States.

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

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

B. Review of Internal Control

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

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

C. Information Systems Controls Review

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

D. Audit Reports

The audit reports shall include the Auditor's opinion and any and all audited financial statements and management letters. The Auditor shall, upon the request of County, make periodic oral presentations providing an overview of their audit plan and / or summarizing the results of the audits. Each audit report shall comply with the following:

1. Audit Report - County

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

2. Audit Report – Surtax, Aviation, Port, and WWS

A separate report containing an opinion shall be provided for each entity.

3. Report on Federal and State Grants

The scope of the examination shall include grant audits required by State and Federal authorities, including, but not limited to, the Florida Single Audit Act, Title 2 of the Code of Federal Regulations, Part 200 Grants and Agreements, and the Rules of the Auditor General. Auditor shall provide 15 bound copies of the report.

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

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- Independent Accountant's Report on compliance with Section 218.415, Florida Statutes.
- Independent Accountant's Report on compliance with Section 365.173, Florida Statutes.

5. Management Letters

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

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

- Failure to properly record financial transactions; and
- Other inaccuracies, irregularities, shortages, and defalcations discovered by the Auditor.

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

E. Other Considerations:

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

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

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

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

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

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

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

F. Separate Audit Reports to be Provided

In addition to the audit of the County's financial statements and incorporation of financial statements audited by other Auditors (if applicable), Auditor shall issue separate audit reports for the following:

1. Constitutional Officers

- Sheriff's Office – 15 bound copies and 1 electronic copy.
- Supervisor of Elections – 15 bound copies and 1 electronic copy.
- Property Appraiser – 15 bound copies and 1 electronic copy.
- Clerk – 15 bound copies and 1 electronic copy.
- Tax Collector (effective fiscal year 2025) – 15 bound copies and 1 electronic copy.

2. Discretely Presented Component Units

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

3. Special Reports

- Broward County, Florida Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes. Examination of Arithmetical Accuracy and Compliance of Sections 29.008 and 29.0085, Florida Statutes by Independent Auditors – 10 bound copies and 1 electronic copy.

- Broward County Aviation Department Reports on Passenger Facility Charge Program in Accordance with Passenger Facility Audit Guide for Public Agencies – 25 bound copies and 1 electronic copy.
- Independent Accountants’ Report on Applying Agreed-Upon Procedures on the Federal Funding Allocation Statistics form (FFA-10 form) of the Transit Division of Broward County, Florida’s annual National Transit Database (NTD) – 20 bound copies and 1 electronic copy.
- North Regional Transmission, Treatment and Disposal System of Broward County, Florida Schedules of Large User Reserve Capacity and Debt Service Allocation and Schedule of Large User Annual Adjustments – 15 bound copies and 1 electronic copy.
- Regional Raw Water System of Broward County, Florida Schedule of Large User Annual Adjustments – 15 bound copies and 1 electronic copy.
- Broward County, Florida Landfill Management Escrow Account Schedule of Activity – 15 bound copies and 1 electronic copy.

4. Surtax and Enterprise Fund Financial Statements

- Transportation Surtax – 20 bound copies and 1 electronic copy.
- Aviation Department – 10 bound copies and 1 electronic copy.
- Port Everglades Department – 10 bound copies and 1 electronic copy,
- Water and Wastewater Department – 10 bound copies and 1 electronic copy

II. SCHEDULE

A. Field Work

Field work should be scheduled in a manner that will allow for completion and submittal of final reports in accordance with the deadline dates.

B. Audit Report Deadline and Distribution:

Report deadlines for each year are as follows:

Report	Deadline
• Audit Report – County	March 15
• Audit Report – Surtax, Aviation, Port and WWS	February 15
• Report on Federal and State Grants	May 31
• Auditor General’s Reports in Accordance with Government Auditing Standards and Chapter 10.550, Rules and Auditor General	March 15
• Final Management Letter with Management Responses – County	March 15
• Final Management Letter – Surtax, Aviation, Port and WWS	February 15
• Audit Report – Sheriff’s Office	January 15
• Audit Report – Supervisor of Elections	January 15
• Audit Report – Property Appraiser	January 15
• Audit Report – Clerk	January 15
• Audit Report – Tax Collector	January 15
• Audit Report – Housing Finance Authority	February 15
• Audit Report – Health Facilities Authority	January 15
• Broward County, Florida Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes. Examination of Arithmetical Accuracy and Compliance of Sections 29.008 and 29.0085, Florida Statutes by Independent Auditors	January 31
• Broward County, Florida Landfill Management Escrow Account Schedule of Activity	January 31
• Broward County Aviation Department Reports on Passenger Facility Charge Program in Accordance with Passenger Facility Audit Guide for Public Agencies	February 15
• North Regional Transmission, Treatment and Disposal System of Broward County, Florida Schedules of Large User Reserve Capacity and Debt Service Allocation and Schedule of Large User Annual Adjustments	February 15

Report	Deadline
<ul style="list-style-type: none"> Regional Raw Water System of Broward County, Florida Schedules of Large User Annual Adjustments 	February 15
<ul style="list-style-type: none"> Independent Accountants' Report on Applying Agreed-Upon Procedures on the Federal Funding Allocation Statistics form (FFA-10 form) of the Transit Division of Broward County, Florida's annual National Transit Database (NTD) 	January 31

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

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

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

Separate audit exit conferences for discussion of audit findings will be held with the County Auditor, County Administrator, the Chief Financial Officer (Director of Finance and Administrative Services Department), and the Director of Accounting for management letter comments pertaining to County operations, and with each Constitutional Officer or Component Unit for comments relating to their respective offices, prior to submission of the final management letters. All printing and reproduction costs incurred shall be borne by Auditor.

C. Work Papers

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

III. CONTINUING PROFESSIONAL EDUCATION SERVICES

Auditor shall conduct or arrange for Continuing Professional Education (CPE) Programs by providing twenty-four (24) hours of CPE credit, to County employees, 16 hours of which shall be Governmental Accounting & Auditing CPE by June 30 in each year of the Agreement. No CPE program fees will be charged to County for employees attending such sessions. These CPE Programs shall be provided within the Tri-County area. Auditor is responsible for all costs and logistical arrangements of providing CPE. Auditor shall provide a tracking schedule on an annual basis listing the CPE provided, demonstrating compliance with this section.

IV. OPTIONAL SERVICES

If during the Term, optional services, including, but not limited to, grant audits (above the requirements of the 2 CFR Part 200, Grants and Agreements or the Florida Single Audit Act), operational audits, information technology advisory services (such as system security attestation services) or management advisory services are required, the County may, at its option, arrange for Auditor to perform such optional services pursuant to the terms of this Agreement. Arrangement for such services must be made through the Contract Administrator.

**Exhibit B
Payment Schedule**

The rates specified below shall be in effect for the entire Term, unless otherwise expressly stated below. Any goods or services required under this Agreement for which no specific fee or cost is expressly stated in this Payment Schedule shall be deemed to be included, at no extra cost, within the costs and fees expressly provided for in this Exhibit B.

Annual Payment*

Year 1	FY 2021-22	\$ 850,000
Year 2	FY 2022-23	\$ 850,000
Year 3	FY 2023-24	\$ 850,000
Year 4	FY 2024-25	\$ 850,000
Year 5	FY 2025-26	\$ 850,000
TOTAL		\$ 4,250,000

* This Annual Payment amount includes the cost of all services specified in this Agreement, including Exhibit A of the Agreement.

Optional Services Hourly Rates – Audit Services

Partner	\$ 400.00
Senior Manager	\$ 350.00
Manager	\$ 290.00
Senior	\$ 170.00
Staff	\$ 120.00

Optional Services Hourly Rates – IT Consulting Services

Partner	\$ 400.00
Senior Manager / Senior Director	\$ 350.00
Manager	\$ 290.00
Senior	\$ 170.00

Exhibit C Minimum Insurance Requirements

Project: External Audit Services
Agency: Office of County Auditor

TYPE OF INSURANCE	ADOL. ENSD	SUIER. WYD	MINIMUM LIABILITY LIMITS		
				Each Occurrence	Aggregate
GENERAL LIABILITY - Broad form <input checked="" type="checkbox"/> Commercial General Liability <input checked="" type="checkbox"/> Premises-Operations <input type="checkbox"/> XCU Explosion/Collapse/Underground <input checked="" type="checkbox"/> Products/Completed Operations Hazard <input checked="" type="checkbox"/> Contractual Insurance <input checked="" type="checkbox"/> Broad Form Property Damage <input checked="" type="checkbox"/> Independent Contractors <input checked="" type="checkbox"/> Personal Injury Per Occurrence or Claims-Made: <input checked="" type="checkbox"/> Per Occurrence <input type="checkbox"/> Claims-Made Gen'l Aggregate Limit Applies per: <input type="checkbox"/> Project <input type="checkbox"/> Policy <input type="checkbox"/> Loc. <input type="checkbox"/> Other _____	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Bodily Injury		
			Property Damage		
			Combined Bodily Injury and Property Damage	\$1,000,000	\$2,000,000
			Personal Injury		
			Products & Completed Operations		
AUTO LIABILITY <input checked="" type="checkbox"/> Comprehensive Form <input checked="" type="checkbox"/> Owned <input checked="" type="checkbox"/> Hired <input checked="" type="checkbox"/> Non-owned <input checked="" type="checkbox"/> Any Auto, If applicable <i>Note: May be waived if no driving will be done in performance of services/project.</i>			Bodily Injury (each person)		
			Bodily Injury (each accident)		
			Property Damage		
			Combined Bodily Injury and Property Damage	\$500,000	
<input type="checkbox"/> EXCESS LIABILITY / UMBRELLA Per Occurrence or Claims-Made: <input type="checkbox"/> Per Occurrence <input type="checkbox"/> Claims-Made <i>Note: May be used to supplement minimum liability coverage requirements.</i>					
<input checked="" type="checkbox"/> WORKER'S COMPENSATION	N/A	<input checked="" type="checkbox"/>	Each Accident	STATUTORY LIMITS	
<input checked="" type="checkbox"/> EMPLOYER'S LIABILITY			Each Accident	\$500,000	
<input type="checkbox"/> CYBER LIABILITY	N/A		Each Claim:		
			*Maximum Deductible:	\$100,000	
<input checked="" type="checkbox"/> PROFESSIONAL LIABILITY (ERRORS & OMISSIONS)	N/A		Each Claim:	\$2,000,000	
			*Maximum Deductible:	\$100,000	
<input type="checkbox"/> CRIME / EMPLOYEE DISHONESTY			Each Claim:		

Description of Operations: "Broward County" shall be listed as Certificate Holder and endorsed as an additional insured for liability, except as to Professional Liability. County shall be provided 30 days written notice of cancellation, 10 days' notice of cancellation for non-payment. Contractors insurance shall provide primary coverage and shall not require contribution from the County, self-insurance or otherwise. Any self-insured retention (SIR) higher than the amount permitted in this Agreement must be declared to and approved by County and may require proof of financial ability to meet losses. Contractor is responsible for all coverage deductibles unless otherwise specified in the agreement.

CERTIFICATE HOLDER:

Broward County
115 South Andrews Avenue
Fort Lauderdale, Florida 33301


 Digitally signed by
 COLLEEN A. POUNALL
 Date: 2021.06.15
 10:09:00 -04'00'
 Risk Management Division

**Exhibit D
Work Authorization**

Agreement Title: _____
Agreement Date: _____
Contract Number: _____
Work Authorization No. _____
Auditor: _____

This Work Authorization is between Broward County and Auditor pursuant to the Agreement. Auditor affirms that the representations and warranties in the Agreement are true and correct as of the date this Work Authorization is executed by Auditor. In the event of any inconsistency between this Work Authorization and the Agreement, the provisions of the Agreement shall govern and control.

The time period for this Work Authorization will be from the date of County's Notice to Proceed until [____ (____)] days after the Notice to Proceed, unless otherwise extended or terminated by the Contract Administrator.

Services to be provided:

[COMPOSE SIMPLE SUMMARY]

See Exhibit A for additional detail.

The applicable not-to-exceed amount stated in the Agreement for the work at issue is: \$[_____].

The total fee for goods and services under this Work Authorization is: \$[_____] ("Total Fee").

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

(Signatures appear on the following page.)

IN WITNESS WHEREOF, the Parties hereto have made and executed this Work Authorization, effective as of the date the last party signs this Work Authorization.

County

Project Manager Date

Contract Administrator Date

Approved as to form by Office of the
Broward County Attorney:

Board or Designee Date

Assistant County Attorney Date

Auditor

[Name of Auditor]

WITNESSES

Signature

Signed Date

Print/Type Name

Print/Type Name

Title

Signature

Print/Type Name

ATTEST

Signed Date

(Print/Type Name of Secretary)

CORPORATE SEAL

Exhibit E
CBE Subcontractor Schedule and Letters of Intent

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

CBE Subcontractor Schedule:

- Anthony Brunson, P.A.
- C Borders-Byrd CPA LLC



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

This form is to be completed and signed for each CBE firm. If the PRIME is a CBE firm, please indicate the percentage performing with your own forces.

Solicitation No.: GEN2123625P1

Project Title: External Audit Services

Bidder/Offeror Name: RSM US LLP
Address: 100 NE Third Avenue, Suite 300 City: Fort Lauderdale State: FL Zip: 33301
Authorized Representative: Bob Feldmann Phone: (954)462-6300

CBE Firm/Supplier Name: Anthony Brunson P.A.
Address: 3350 SW 148th Avenue, Suite 110 City: Miramar State: FL Zip: 33027
Authorized Representative: Anthony Brunson Phone: (954)874-1721

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

Work to be performed by CBE Firm

Description	NAICS ¹	CBE Contract Amount ²	CBE Percentage of Total Project Value
Audit of the Clerk of the Circuit & County Courts, Property Appraiser, Supervisor of Elections and Housing Finance Authority	541211	\$ 446,500.00	10.51 %
Audit of Federal and State Awards County-wide in compliance with Uniform Guidance and Florida Single Audit Act	541211	\$ 546,250.00	12.85 %
National Transit Database Agreed Upon Procedures Report	541211	\$ 66,250.00	1.56 %

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

CBE Firm/Supplier Authorized Representative
Signature: Title: Partner Date: 12/03/2021

Bidder/Offeror Authorized Representative
Signature: Title: Partner Date: 12/03/2021

¹ Visit Census.gov and select [NAICS](#) to search and identify the correct codes. Match type of work with NAICS code as closely as possible.
² To be provided only when the solicitation requires that bidder/offeror include a dollar amount in its bid/offer.

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



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

This form is to be completed and signed for each CBE firm. If the PRIME is a CBE firm, please indicate the percentage performing with your own forces.

Solicitation No.: GEN2123625P1

Project Title: External Audit Services

Bidder/Offeror Name: RSM US LLP

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

Authorized Representative: Bob Feldmann Phone: (954)462-6300

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

Address: P O Box 26455 City: Tamarac State: FL Zip: 33320

Authorized Representative: Cynthia Borders-Byrd Phone: (954)661-1848

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

Work to be performed by CBE Firm

Description	NAICS ¹	CBE Contract Amount ²	CBE Percentage of Total Project Value
Serve as CBE providing staffing support for various phases of the audits	541211	\$ 199,500.00	4.70 %
			%
			%

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

CBE Firm/Supplier Authorized Representative

Signature: Cynthia Borders-Byrd Title: Partner Date: 12/03/2021

Bidder/Offeror Authorized Representative

Signature: Title: Partner Date: 12/03/2021

¹ Visit Census.gov and select [NAICS](#) to search and identify the correct codes. Match type of work with NAICS code as closely as possible.

² To be provided only when the solicitation requires that bidder/offeror include a dollar amount in its bid/offer.

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

Exhibit F
Certification of Payments to Subcontractors and Suppliers

RLI/Bid/Contract No. _____

Project Title _____

The undersigned Auditor hereby swears under penalty of perjury that:

1. Auditor has paid all Subcontractors and suppliers all undisputed contract obligations for labor, services, or materials provided on this project in accordance with the "Compensation" article of this Agreement, except as provided in paragraph 2 below.

2. The following Subcontractors and suppliers have not been paid because of disputed contractual obligations; a copy of the notification sent to each, explaining in reasonably specific detail the good cause why payment has not been made, is attached to this form:

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

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

Dated _____, 20__

Auditor Name

By _____
(Signature)

By _____
(Name and Title)

STATE OF)

)

COUNTY OF)

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this _____ day of _____, 20__, by _____, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

NOTARY PUBLIC:

Signature: _____

Print Name: _____

State of Florida at Large (Seal)

My commission expires:

Exhibit G Enterprise Technology Security Requirements

Definitions.

“County Confidential Information” means any County Data that includes employee information, financial information, or personally identifiable information for individuals or entities interacting with County (including, without limitation, social security numbers, birth dates, banking and financial information, and other information deemed exempt or confidential under state or federal law or applicable regulatory body).

“County Data” means the data and information (including text, pictures, sound, graphics, video and other data) relating to County or its employees or agents, or made available or provided by County or its agents to Auditor, for or in the performance of this Agreement, including all derivative data and results derived therefrom, whether or not derived through the use of the Auditor’s services, whether or not electronically retained, and regardless of the retention media.

“Equipment” means the hardware being provided by Auditor under the Agreement.

“Software” means software provided or licensed by Auditor pursuant to the Agreement.

All other capitalized terms not expressly defined within this exhibit shall retain the meaning ascribed to such terms in the Agreement (and if not so defined, then the plain language meaning appropriate to the context in which it is used).

Security and Access. If Auditor will have access to any aspect of County’s network via an Active Directory account, onsite access, remote access, or otherwise, Auditor must:

- (a) comply at all times with all applicable County access and security standards, policies, and procedures related to County’s network, as well as any other or additional restrictions or standards for which County provides written notice to Auditor;
- (b) provide any and all information that County may reasonably request in order to determine appropriate security and network access restrictions and verify Auditor’s compliance with County security standards;
- (c) provide privacy and information security training to its employees with access to County’s network upon hire and at least once annually; and
- (d) notify County of any terminations or separations of Auditor’s employees who had access to County’s network.

In addition, for any remote access to County’s network, Auditor must:

- (a) utilize secure, strictly-controlled industry standards for encryption (e.g., Virtual Private Networks) and passphrases and safeguard County Data that resides in or transits through Auditor’s internal network from unauthorized access and disclosure;
- (b) ensure the remote host device used for access is not connected to any other network, including an unencrypted third party public WiFi network, while connected to County’s network, with the exception of networks that are under Auditor’s complete control or under the complete control of a person or entity authorized in advance by County in writing;

- (c) enforce automatic disconnect of sessions for remote access technologies after a specific period of inactivity with regard to connectivity into County infrastructure;
- (d) utilize equipment that contains antivirus protection software, an updated operating system, firmware, and third party-application patches, and that is configured for least privileged access;
- (e) utilize, at a minimum, industry standard security measures to safeguard County Data that resides in or transits through Auditor's internal network from unauthorized access and disclosure; and
- (f) activate remote access from Auditor and its approved subcontractors into the County network only to the extent necessary to perform services under this Agreement, deactivating such access immediately after use.

If at any point in time County, in the sole discretion of its Chief Information Officer (CIO), determines that Auditor's access to any aspect of County's network presents an unacceptable security risk, or if Auditor exceeds the scope of access required to perform the required services under the Agreement, County may immediately suspend or terminate Auditor's access and, if the risk is not promptly resolved to the reasonable satisfaction of the County's CIO, may terminate this Agreement or any applicable Work Authorization upon ten (10) business days' notice (including, without limitation, without restoring any access to County network to Auditor).

Data and Privacy. To the extent applicable to the services being provided by Auditor under the Agreement, Auditor shall comply with all applicable data and privacy laws and regulations, including without limitation Florida Statutes Section 501.171, and shall ensure that County Data processed, transmitted, or stored by Auditor or in Auditor's system is not accessed, transmitted or stored outside the United States. Auditor shall not sell, market, publicize, distribute, or otherwise make available to any third party any personal identification information (as defined by Florida Statutes Section 501.171, Section 817.568, or Section 817.5685, as amended) that Auditor may receive or otherwise have access to in connection with this Agreement, unless expressly authorized in advance by County. If applicable and requested by County, Auditor shall ensure that all hard drives or other storage devices and media that contained County Data have been wiped in accordance with the then-current best industry practices, including without limitation DOD 5220.22-M, and that an appropriate data wipe certification is provided to the satisfaction of the Contract Administrator.

Managed or Professional Services. To the extent applicable to the services being provided by Auditor under the Agreement, Auditor shall immediately notify County of any terminations or separations of Auditor's employees who performed services under the Agreement and who had access to County Confidential Information or the County network. If any unauthorized party is successful in accessing any information technology component related to Auditor (including but not limited to servers or fail-over servers) where County Data or files exist or are housed, Auditor shall notify County within seventy-two (72) hours after becoming aware of such breach, unless an extension is granted by County's CIO. Auditor shall provide County with a detailed incident report within five (5) days after becoming aware of the breach, including remedial measures instituted and any law enforcement involvement. Auditor shall fully cooperate with County on incident response, forensics, and investigations into Auditor's infrastructure as it relates to any County Data or County applications. Auditor shall not release County Data or copies of County

Data without the advance written consent of County. If Auditor will be transmitting County Data, Auditor agrees that it will only transmit or exchange County Data via a secure method, including HTTPS, SFTP, or another method approved by County's CIO. Auditor shall ensure adequate background checks have been performed on any personnel having access to County Confidential Information. To the extent permitted by such checks, Auditor shall not knowingly allow convicted felons or other persons deemed by Auditor to be a security risk to access County Data. Auditor shall ensure the use of any open source or third-party software or hardware does not undermine the security posture of the Auditor or County.

System and Organization Controls (SOC) Report. If requested by County, Auditor must provide County with a copy of a current unqualified System and Organization Controls (SOC) 2 Type II Report for Auditor and for any third party that provides the applicable services comprising the system, inclusive of the trust service principles of Security, Availability, and Confidentiality, or a sworn declaration certifying Auditor has obtained the referenced SOC 2 Type II Report and listing all complementary user entity controls (CEUCs) identified therein, prior to commencement of the Agreement and on an annual basis during the Agreement, unless this requirement is waived in writing by the County's CIO or designee.

Software Installed in County's Network. To the extent Auditor provides any Software to be installed in County's network, Auditor must:

- (a) advise County of all versions of any third-party software (e.g., Java, Adobe Reader/Flash, Silverlight) to be installed and support updates for critical vulnerabilities discovered in applicable third-party or open source software;
- (b) ensure that the Software is developed based on industry standards and best practices, including following secure programming techniques and incorporating security throughout the Software-development life cycle;
- (c) develop and maintain the Software to operate on County-supported and approved operating systems and firmware versions;
- (d) mitigate critical or high risk vulnerabilities (as defined by Common Vulnerability and Exposures (CVE) scoring system) to the Software or Auditor platform within 30 days after patch release, notifying County of proposed mitigation steps to be taken and timeline for resolution if Auditor is unable to apply a patch to remedy the vulnerability;
- (e) ensure the Software provides for role-based access controls and runs with least privilege access, enables auditing by default for any privileged access or changes, and supports electronic delivery of digitally signed upgrades from Auditor's or the third-party licensor's website;
- (f) ensure the Software is not within three (3) years from its end of life date and provide County with end-of-life-schedules for all applicable Software;
- (g) support encryption using at a minimum Advanced Encryption Standard 256-bit encryption keys ("AES-256") or current industry security standards, whichever is higher, for confidential data at rest and use transport layer security (TLS) 1.2 or current industry standards, whichever is higher, for data in motion; and
- (h) upon request by County, provide an attestation letter identifying date of the most recent security vulnerability testing performed and any vulnerabilities identified and mitigated (must be dated within six (6) months after any major release).

Equipment Leased or Purchased from Auditor. To the extent Auditor is the Original Equipment Manufacturer (OEM) or an authorized reseller for the OEM for any Equipment provided under this Agreement, Auditor must:

- (a) ensure that physical security features to prevent tampering are included in any Equipment provided to County and ensure, at a minimum, industry-standard security measures are followed during the manufacture of the Equipment;
- (b) ensure any Equipment provided does not contain any embedded remote-control features unless approved in writing by County's Contract Administrator, and disclose any default accounts or backdoors that exist for access to County's network;
- (c) shall supply a patch, firmware update, or workaround approved in writing by County's Contract Administrator within thirty (30) days after identification of a new critical or high security vulnerability and notify County of proposed mitigation steps taken;
- (d) develop and maintain Equipment to interface with County-supported and approved operating systems and firmware versions;
- (e) upon request by County, make available any required certifications as may be applicable per compliance and regulatory requirements (e.g., Common Criteria, Federal Information Processing Standard 140);
- (f) ensure the Equipment is not within three (3) years from its end of life date at the time of delivery and provide County with end-of-life-schedules for all applicable Equipment;
- (g) (for OEMs only) support electronic delivery of digitally signed upgrades of any applicable Equipment firmware from Auditor's or the original Equipment manufacturer's website; and
- (i) (for OEMs only) upon request by County, provide an attestation letter identifying date of the most recent security vulnerability testing performed and any vulnerabilities identified and mitigated (must be dated within six (6) months after any major release).

Payment Card Industry (PCI) Compliance. If and to the extent at any point during the Agreement the Software accepts, transmits, or stores any credit cardholder data or is reasonably determined by County to potentially impact the security of County's cardholder data environment ("CDE"), Auditor must:

- (a) comply with the most recent version of VISA Cardholder Information Security Program ("CISP") Payment Application Best Practices and Audit Procedures including Security Standards Council's Payment Card Industry ("PCI") Data Security Standard ("DSS"), including the functions relating to storing, processing, and transmitting of the cardholder data;
- (b) maintain PCI DSS validation throughout the Agreement;
- (c) prior to commencement of the Agreement (or at such time the Software will process cardholder data), prior to Final Acceptance (if applicable), after any significant change to the CDE, and annually, provide to County: (i) a copy of Auditor's Annual PCI DSS Attestation of Compliance ("AOC"); and (ii) a written acknowledgement of responsibility for the security of cardholder data Auditor possesses or otherwise stores, processes, or transmits and for any service Auditor provides that could impact the security of County's CDE (if Auditor subcontracts or in any way outsources the credit card processing, or provides an API that redirects or transmits cardholder to a payment gateway, Auditor is

- responsible for maintaining PCI compliance for the API and providing the AOC for the subcontractor or payment gateway to County);
- (d) maintain and provide to County a PCI DSS responsibility matrix that outlines the exact PCI DSS controls that are the responsibility of either party and the PCI DSS controls that are the shared responsibility of Auditor and County;
 - (e) follow Open Web Application Security Project (OWASP) for secure coding and transmission of payment card data only to the extent Auditor provides a payment application;
 - (f) immediately notify County if Auditor learns or suspects that Auditor, its Software, or its platform is no longer PCI DSS compliant and provide County the steps being taken to remediate the noncompliant status no later than seven (7) calendar days after Auditor learns or suspects it is no longer PCI DSS compliant;
 - (g) activate remote access from Auditor and its approved subcontractors into County's network only to the extent necessary to perform services under this Agreement, deactivating such access immediately after use; and
 - (h) maintain all inbound and outbound connections to County's CDE using Transport Layer Security (TLS) 1.2 or current industry standard (whichever is higher).

Health Information Portability and Accountability Act. If County determines in its reasonable business judgment that Auditor is a covered entity or business associate or otherwise required to comply with the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") or the Health Information Technology for Economic and Clinical Health Act ("HITECH"), Auditor shall fully protect all protected health information ("PHI") that is subject to the requirements of 45 C.F.R. §§ 160, 162, and 164 and related statutory and regulatory provisions, as required by HIPAA and HITECH.

Business Associate Agreement. If requested by County, Auditor shall execute County's form Business Associate Agreement (located at [https://www.broward.org/purchasing/documents/9.Standard Business Associate Agreement Form.pdf](https://www.broward.org/purchasing/documents/9.Standard%20Business%20Associate%20Agreement%20Form.pdf)). Auditor shall handle and secure such PHI in compliance with HIPAA, HITECH, and its related regulations and, if required by HIPAA, HITECH, or other laws, shall include in its "Notice of Privacy Practices" notice of Auditor's and County's uses of a client's PHI. The requirement to comply with this provision, HIPAA, and HITECH shall survive the expiration or termination of the Agreement.

Application Development Services. To the extent applicable to the services being provided by Auditor under the Agreement, Auditor shall develop, implement, and comply with industry-standard secure coding best practices as outlined by the County's Service Provider Application Secure Coding Standard. In addition, if application development services are performed by Auditor augmented staff on behalf of County, staff must strictly follow and adhere to the County's established application development policies, process, procedures, practices and standards. Upon request by County, Auditor shall provide an attestation letter to certify that security testing as specified above was performed along with security scan test results and tests performed. Any exceptions must be documented with the delivery of the attestation letter for acceptance by the County.

SaaS or Hosting Services. To the extent Auditor provides SaaS or web hosting services, all software, SaaS, and all hosted services or other web-based solution provided or made available as part of the Services must comply with all applicable County security requirements, including as may be updated from time to time by County upon written notice to Auditor. Any SaaS provider or website hosting County data must account for confidentiality, integrity, and availability to the extent required by County security standards, and Auditor must immediately notify County of any information security breach or unauthorized access or modification of County data. Auditor shall maintain the same standards set forth herein for its data centers and other facilities that store or host County data.