

JEFFREY R. SMITH, CPA, CGFO, CGMA

Clerk of Circuit Court & Comptroller
P.O. Box 1028
Vero Beach, FL 32961-1028
Telephone: (772) 770-5185



TO: Members of the Board of County Commissioners

FROM: Elissa Nagy, Finance Director

THROUGH: Jeffrey R. Smith, Clerk of the Circuit Court and Comptroller

DATE: July 30, 2018

SUBJECT: Approval of Auditing Agreement Renewal Option

BACKGROUND

The Board of County Commissioners approved the selection of Rehmann Robson, LLC as the County's outside auditing firm on June 23, 2015. The original agreement, which is attached, was for three years with an option for one two-year renewal. Staff would like to exercise that two-year renewal at this time. This renewal would be for the audit periods encompassing the fiscal years ending 2018 and 2019. Per section 7 of the original agreement, the auditing costs for the renewal period would be \$185,000. Funding will be as follows:

General Fund	\$109,453
Rental Assistance Fund	3,500
Emergency Services District Fund	3,454
Solid Waste Disposal District	10,362
Golf Course Fund	2,754
Building Fund	2,071
Utilities Fund	39,873
Fleet Management Fund	2,487
Self Insurance Fund	5,523
Health Insurance Fund	5,523
Total	\$185,000

RECOMMENDATION

Staff recommends that the Board of County Commissioners approve the attached option by the County for the two-year renewal.

ATTACHMENTS

1. Renewal To Independent Auditing Services Agreement
2. Independent Auditing Services Agreement, approved June 23,2015

RENEWAL TO INDEPENDENT AUDITING SERVICES AGREEMENT

THIS RENEWAL TO INDEPENDENT AUDITING SERVICES AGREEMENT (“Renewal”) is entered into as of the ___ day of _____, 2018 by and between Indian River County, a political subdivision of the State of Florida, by and through its Board of County Commissioners, whose address is 1801 27th Street, Vero Beach, Florida, (“County”), and Rehmann Robson LLC, a Michigan limited liability company, having a principal place of business at 5070 N. Highway A1A, Suite 250, Vero Beach, FL 32963 (“Auditor”)

RECITALS

WHEREAS, on June 23, 2015, County and Auditor entered into an Independent Auditing Services Agreement (“Agreement”) for Auditor to perform certain services as outlined in the Agreement; and

WHEREAS, the Agreement was for an initial three year term with an optional two-year renewal; and

WHEREAS, both County and Auditor desire to renew the Agreement for the optional two years;

NOW THEREFORE, in consideration of the mutual undertakings herein and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties agree, as follows:

1. **Recitals**. The above recitals are true and correct and are incorporated herein.
2. **Renewal of Agreement**. The Agreement is hereby renewed for two years and shall terminate on June 22, 2020, unless otherwise terminated as set forth in the Agreement.
3. All other provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the County and Auditor have executed this instrument this ___ day of _____, 2018.

INDIAN RIVER COUNTY, FLORIDA

By: _____
Peter D. O’Bryan, Chairman
Board of County Commissioners

REHMANN ROBSON, LLC

By: _____
P. Ross Cotherman, Principal

Date Approved: _____

ATTEST: Jeffrey R. Smith
Clerk of the Court and Comptroller

By: _____

APPROVED AS TO FORM:

Dylan Reingold, Esq.
County Attorney

INDEPENDENT AUDITING SERVICES AGREEMENT

This Independent Auditing Services Agreement ("Agreement") is entered into this 23rd day of June, 2015, by and between Indian River County, a political subdivision of the State of Florida, 1801 27th Street, Vero Beach, FL 32960 ("County") and Rehmann Robson, LLC, a Michigan limited liability company, having a principal place of business at 5070 N. Highway A1A, Suite 250, Vero Beach, FL 32963 ("Auditor").

BACKGROUND RECITALS

- A. Pursuant to Florida Statutes section 218.391, as amended by Chapter 2005-32, effective July 1, 2005, the County issued a Request for Proposals for independent auditing services.
- B. Pursuant to applicable Florida law and the Request for Proposals, the County's duly-constituted Auditor Selection Committee received proposals and ranked the firms that responded to the Request for Proposals based on the evaluative criteria set forth in the Request for Proposals.
- C. The Auditor was the highest ranked respondent to the Request for Proposals and on April 21, 2015, the County approved the Auditor Selection Committee recommendation to appoint Auditor to provide the independent auditing services set forth in the Request for Proposals and this Agreement.
- D. Auditor is willing and able to perform the services as set forth in this Agreement on the terms and conditions set forth below.
- E. The County and the Auditor wish to enter into this Agreement for the independent auditing services as set forth below.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound hereby, the parties hereby agree as follows:

1. DESCRIPTION OF COUNTY RECORDS TO BE AUDITED. The records of the County that will be audited by Auditor, pursuant to this Agreement, are as set forth in Exhibit "A" attached hereto and incorporated herein by this reference in its entirety.
2. SCOPE OF INDEPENDENT AUDITING SERVICES. The scope of independent audit services provided under this Agreement shall be in accordance with the provisions of Florida Statutes and the Rules of the Auditor General, as may be amended from time to time, and more specifically set forth in Exhibit "B" attached hereto and incorporated herein by this reference in its entirety ("Services"). The Services are to be performed in accordance with generally accepted auditing standards in addition to the following: 1) Section 11.45, Florida Statutes; 2) Regulations of the Florida Department of Financial Services; 3) Rules of the Auditor General (Chapter 10.550, Local Government Entity Audits); 4) Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, published by the Comptroller General of the United States; 5) U.S. Office of Management and Budget, Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations; and 6) any

other applicable federal, state and local laws or regulations. Auditor agrees that each audit prepared under this Agreement shall conform to the requirements set forth herein. The County is progressive in its attitude toward new accounting standards, and early implementation is practiced when recommended.

3. AUDIT RESPONSIBILITIES.

3.1. The "Audit Approach and Work Plan," consisting of pages 17 through 22 of the Auditor's Proposal for Independent Auditing Services, and the "Detailed Audit Approach" consisting of 10 pages in the Appendix section of same proposal, all set forth in Exhibit "C" attached hereto and incorporated herein by this reference in their entirety, set forth the framework under which the Services will be performed under this Agreement.

3.2. The County has received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 1983 through 2013 Comprehensive Annual Financial Reports ("CAFR"). The CAFR for each of the fiscal years covered by this Agreement will be submitted for consideration for such Certificate. Auditor shall provide technical assistance to help the County meet the requirements to attain such Certificate.

3.3. Auditor acknowledges and agrees that it possesses the ability to store all working papers and reports at the Auditor's expense for a minimum of five years, unless Auditor is notified by the County to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees: the County; U.S. Department of Housing and Urban Development; General Accounting Office; parties to an audit quality review process; and auditors of entities of which the County is a recipient of grant funds. In addition, Auditor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers.

3.4. Auditor agrees to comply with all applicable Federal, State, and local laws and regulations applicable to the furnishing of the Services set forth in this Agreement, and any provisions required thereby to be included herein shall be deemed to be incorporated herein by reference.

4. ADDITIONAL SERVICES. It is the intent of the County that future additional audit requirements, imposed on the County by applicable national and state agencies, shall be provided by the Auditor under this Agreement and included in the negotiated compensation in this Agreement. The Auditor acknowledges and agrees that any future additional audit requirements, imposed on the County by applicable national and state agencies, are included within the negotiated compensation set forth in this Agreement.

5. AUDITOR AUDIT TEAM. The Auditor shall assign members of its staff, as identified in the "Your Engagement Team" section consisting of pages 5 through and including 6 of the Auditor's Proposal for Independent Auditing Services, attached hereto as Exhibit "C" and incorporated herein by this reference in its entirety ("Auditor Audit Team"). The Auditor agrees that the County shall have the right to approve the Auditor's Audit Team, and that the Auditor shall not change any manager of its Auditor's Audit Team without prior written notice to the County. Furthermore, if any manager of the Auditor's Audit Team is removed from providing Services under this Agreement, or employment is otherwise terminated or curtailed by the Auditor, or if any manager of the Auditor's Audit Team terminates employment with

the Auditor, then the Auditor shall promptly replace its Auditor's Audit Team manager with a person of comparable experience and expertise, who shall also be subject to the County's approval. The County acknowledges and agrees that its approval shall not be unreasonably withheld.

6. TERM; TERMINATION.

6.1. This Agreement shall remain in effect for a term of three (3) years, or five (5) years if the optional two-year renewal is exercised, subject to sooner termination as provided herein. The Auditor acknowledges and agrees that the completion of the audit for the County's 2014-2015 fiscal year is specifically included with the term of this Agreement, subject to sooner termination as provided herein.

6.2. This Agreement may be terminated: (a) by the County, for any reason, upon at least ninety (90) days' prior written notice to the Auditor; or (b) by the Auditor, for any reason, upon at least ninety (90) days' prior written notice to the County; or (c) by the mutual agreement of the parties; or d) as may otherwise be provided below. In the event of the termination of this Agreement, any liability of one party to the other arising out of any Services rendered, or for any act or event occurring prior to the termination, shall not be terminated or released.

6.3. In the event of termination by the County, the County's sole obligation to the Auditor shall be payment for those portions of satisfactorily completed work under this Agreement. Such payment shall be determined on the basis of the hours of work performed by the Auditor, or the percentage of work completed as estimated by the Auditor and agreed upon by the County up to the time of termination. In the event of such termination, the County may, without penalty or other obligation to the Auditor, elect to employ other persons to perform the same or similar services.

6.4. The obligation to provide Services under this Agreement may be terminated by either party upon seven (7) days prior written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement through no fault of the terminating party.

6.5. In the event that the Auditor merges with another company, becomes a subsidiary of, or makes any other substantial change in structure, the County reserves the right to terminate this Agreement in accordance with its terms under item 6.2.

6.6. In the event of termination of this Agreement, the Auditor agrees to provide copies of any and all documents prepared by the Auditor for the County in connection with this Agreement.

7. COMPENSATION.

7.1. The County shall pay to the Auditor a mutually agreed upon not-to-exceed annual professional fee of \$179,850 (One Hundred and Seventy-nine Thousand Eight Hundred and Fifty Dollars) for each year of the three-year term of this Agreement, payable as follows in each calendar year: October \$40,000; November \$36,000; December \$40,000; January \$36,000; February \$9,865; and \$17,985 upon completion of the audit. If the contract is renewed for the additional 2 year period, the County shall pay to the Auditor \$185,000 (One

Hundred and Eighty-five Thousand Dollars) for each year of the two-year renewal term. Payments will follow the same schedule as noted above with the exception that \$23,135 will be paid at completion of the audit.

7.2. Proper Invoices, phased as set forth herein, shall be submitted to the County's Finance Department in detail sufficient for proper prepayment and post payment audit. All payments for services shall be made to the Auditor by the County in accordance with the Local Government Prompt Payment Act, Section 218.70, Florida Statutes, et seq., attached hereto and incorporated herein by this reference in its entirety.

8. INSURANCE.

8.1. The Auditor shall not commence to perform the Services under this Agreement until it has obtained all the insurance required under this Agreement, and such certificates of insurance have been approved by the County's Risk Manager. A certificate of insurance shall be provided to the County's Risk Manager for review and approval ten (10) days prior to commencement of any work under this Agreement. The insurance company must have a rating by A.M. Best Company of at least A: V. Such certificates of insurance or an endorsement provided by the Auditor must state that the County will be given thirty (30) days prior written notice prior to cancellation or material change in coverage. The County shall be named as an additional insured on all policies except workers' compensation.

8.2 Auditor shall procure and maintain, for the duration of this Agreement, the minimum insurance coverage as set forth herein. The cost of such insurance shall be included in the Auditor's fee:

8.2.1. Workers' compensation to meet statutory limits in the State of Florida and Employer's Liability with a limit of \$100,000 for each accident, \$500,000 disease (policy limit) and \$100,000 disease (each employee).

8.2.2. Commercial General Liability with a minimum combined single limit of \$1,000,000 per occurrence for bodily injury and property damage. This is to include premises/operations, products/completed operations, contractual liability and independent contractors coverage.

8.2.3. Business Auto Liability with a minimum combined single limit of \$300,000 per occurrence for bodily injury and property damage. This is to include owned, hired, and non-owned autos.

8.2.4. Professional liability with a minimum limit of \$1,000,000 per occurrence.

8.3. The County is to be an additional insured on the commercial general liability and business liability policies. The County will be given 30 days notice prior to cancellation or modification of any insurance. Such notification shall be in writing by registered mail, return receipt requested and addressed to the Risk Manager. It is the responsibility of the contractor to insure that all subcontractors comply with all insurance requirements.

8.4. The County, by and through its Risk Manager, reserves the right periodically to review any and all policies of insurance and reasonably to adjust the limits of coverage required

hereunder, from time to time throughout the term of this Agreement. In such event, the County shall provide the Auditor with separate written notice of such adjusted limits and Auditor shall comply within thirty (30) days of receipt thereof. The failure by Auditor to provide such additional coverage shall constitute a default by Auditor and shall be grounds for termination of this Agreement by the County.

9. INDEPENDENT CONTRACTOR. It is specifically acknowledged and agreed by the parties hereto that the Auditor is and shall be, in the performance of all Services and activities under this Agreement, an independent contractor, and not an employee, agent, or servant of the County. All persons engaged in any of the Services performed pursuant to this Agreement shall at all times, and in all places, be subject to the Auditor's sole direction, supervision, and control, The Auditor shall exercise control over the means and manner in which Auditor and its employees perform the Services, and in all respects the Auditor's relationship and the relationship of its employees to the County shall be that of an independent contractor performing solely under the terms of the Agreement and not as employees, agents, or servants of the County.

10. MERGER; MODIFICATION. This Agreement incorporates and includes all prior and contemporaneous negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements, or understandings of any nature whatsoever concerning the subject matter hereof that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior or contemporaneous representations or agreements, whether oral or written. No alteration, change, or modification of the terms of this Agreement shall be valid unless made in writing and signed by the Auditor and the County.

11. GOVERNING LAW; VENUE. This Agreement, including all attachments hereto, shall be construed according to the laws of the State of Florida. Venue for any lawsuit brought by either party against the other party or otherwise arising out of this Agreement shall be in Indian River County, Florida, or, in the event of federal jurisdiction, in the United States District Court for the Southern District of Florida.

12. REMEDIES; NO WAIVER. All remedies provided in this Agreement shall be deemed cumulative and additional, and not in lieu or exclusive of each other or of any other remedy available to either party, at law or in equity. Each right, power and remedy of the parties provided in this Agreement shall be cumulative and concurrent and shall be in addition to every other right, power or remedy provided for in this Agreement or now or hereafter existing at law or in equity or by statute or otherwise. The failure of either party to insist upon compliance by the other party with any obligation, or exercise any remedy, does not waive the right to do so in the event of a continuing or subsequent delinquency or default. A party's waiver of one or more defaults does not constitute a waiver of any other delinquency or default. If any legal action or other proceeding is brought for the enforcement of this Agreement or because of an alleged dispute, breach, default, or misrepresentation in connection with any provisions of this Agreement, each party shall bear its own costs.

13. SEVERABILITY. If any term or provision of this Agreement, or the application thereof to any person or circumstance shall, to any extent, be held invalid or unenforceable for the

remainder of this Agreement, then the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected, and every other term and provision of this Agreement shall be deemed valid and enforceable to the extent permitted by law.

14. AVAILABILITY OF FUNDS. The obligations of the County under this Agreement are subject to the availability of funds lawfully appropriated for its purpose by the Board of County Commissioners of Indian River County.

15. NO PLEDGE OF CREDIT. The Auditor shall not pledge the County's credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

16. PUBLIC RECORDS. The County is a public agency subject to Chapter 119, Florida Statutes. Auditor shall comply with Florida's Public Records Law. Specifically, Auditor shall:

- (1) Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the service.
- (2) Provide the public with access to public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed the cost provided in chapter 119 or as otherwise provided by law.
- (3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
- (4) Meet all requirements for retaining public records and transfer, at no cost, to the County all public records in possession of the Auditor upon termination of the Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the County in a format that is compatible with the information technology systems of the County.

Failure of the Auditor to comply with these requirements shall be a material breach of this Agreement.

17. NOTICES. Any notice, request, demand, consent, approval, or other communication required or permitted by this Agreement shall be given or made in writing and shall be served, as elected by the party giving such notice, by any of the following methods: (a) Hand delivery to the other party; (b) Delivery by commercial overnight courier service; or (c) Mailed by registered or certified mail (postage prepaid), return receipt requested at the addresses of the parties shown below:

County : Indian River County
Attn: Diane Bernardo, Finance Director, Project Manager
1801 27th Street, Vero Beach, FL 32960-3365
Phone: (772) 226-1205; Facsimile: (772) 770-5331

Auditor: Rehmann Robson, LLC
Attn: Robert R. Harris, Principal
5070 N. Highway A1A

Vero Beach, FL 32963
Phone: (772) 234-8484, Facsimile: (772) 234-8488

Notices shall be effective when received at the address as specified above. Email transmission is acceptable notice effective when received, provided, however, that email transmissions received after 5:00 p.m. or on weekends or holidays, will be deemed received on the next day that is not a weekend day or a holiday. The original of the notice must additionally be mailed. Either party may change its address, for the purposes of this section, by written notice to the other party given in accordance with the provisions of this section.

18. SURVIVAL. Except as otherwise expressly provided herein, each obligation in this Agreement to be performed by Auditor shall survive the termination or expiration of this Agreement.

19. INDEMNIFICATION. Auditor agrees to indemnify and hold harmless County, together with its agents, engineers, employees, officers, elected officials and representatives, from liabilities, damages, losses, and costs, including but not limited to, reasonable attorney's fees, to the extent caused by a breach of this Agreement or the negligence, recklessness or intentional wrongful misconduct of the Auditor and persons employed or utilized by the Auditor in the performance of the Services under this Agreement. This indemnification and hold harmless provision shall survive the termination or expiration of this Agreement.


20. CONSTRUCTION. The headings of the sections of this Agreement are for the purpose of convenience only, and shall not be deemed to expand, limit, or modify the provisions contained in such Sections. All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine or neuter, singular or plural, as the identity of the party or parties may require. The parties hereby acknowledge and agree that each was properly represented by counsel and this Agreement was negotiated and drafted at arm's-length so that the judicial rule of construction to the effect that a legal document shall be construed against the draftsman shall be inapplicable to this Agreement.

21. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original copy and all of which shall constitute but one and the same instrument.

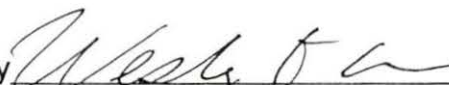
22. GENERAL. The Background Recitals are true and correct and form a material part of this Agreement.

IN WITNESS WHEREOF, the County and the Auditor have caused this Agreement to be executed in their respective names as of the date first set forth above.

Auditor:
Rehmann Robson, LLC

(sign) 
Printed name: ROBERT R. HARRIS

INDIAN RIVER COUNTY
Board of County Commissioners

By 
Wesley Davis, Chairman



Witness: ,

(sign) Misty L. Pursel

Printed name: Misty L. Pursel

Attest: Jeffrey R. Smith, Clerk
By [Signature]
Deputy Clerk

Approved by BCC: June 23, 2015

Approved:

By Joseph A. Baird
Joseph A. Baird
County Administrator

Approved as to form and legal sufficiency:

By [Signature]
County Attorney

EXHIBIT A

Description of Indian River County and Records to be Audited

- 1) Indian River County encompasses approximately 497 square miles of land with an estimated population of 140,955. It is located on the east coast of Florida, approximately 135 miles north of Miami and 100 miles east-southeast of Orlando. The City of Vero Beach is the County seat.
- 2) For reporting purposes, the Comprehensive Annual Financial Report will include the Board of County Commissioners, the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Also included in the financial statements are two blended component units, the Solid Waste Disposal District and the Emergency Services District.
- 3) Accounting records for the Board of County Commissioners, including the Solid Waste Disposal District and the Emergency Services District, are maintained by the Clerk of the Circuit Court's Finance Department. The Board's records include a general fund, 28 special revenue funds (28 reporting funds, rolled from 49 individual funds), 2 debt service funds, 1 capital projects funds, 4 enterprise funds, 3 internal service funds, 1 agency fund, an OPEB Trust fund, a general fixed assets account group, and a general long-term debt account group. The FY 2014 total operating and capital budget for the Board is approximately \$181.6 million. Enterprise funds are used to account for the County's Golf Course, Building Department, Water and Sewer Systems, and the Solid Waste Disposal District.
- 4) Accounting records for the Clerk of the Circuit Court are maintained by the Clerk's staff. The Clerk's records include a general fund, 4 special revenue funds, 8 agency funds, and a general long-term debt account group. The total FY 2014 budget for the Clerk is approximately \$6.1 million.
- 5) Accounting records for the Property Appraiser are maintained by the Property Appraiser's staff. The Property Appraiser's records include a general fund, and a general long-term debt account group. The total FY 2014 budget for the Property Appraiser is approximately \$3.1 million.
- 6) Accounting records for the Sheriff are maintained by the Sheriff's staff. The Sheriff's records include a general fund, special revenue funds, agency funds, a general fixed assets account group, and a general long-term debt account group. The total FY 2014 budget for the Sheriff is approximately \$39.6 million.
- 7) Accounting records for the Supervisor of Elections are maintained by the Supervisor's staff. The Supervisor's records include a general fund, a special revenue fund, and a general long-term debt account group with a FY 2014 budget of approximately \$1.1 million.
- 8) The Tax Collector's staff maintains accounting records for the Tax Collector. The Tax Collector's records include a general fund, agency funds, and a general long-term debt account group. The total FY 2014 budget for the Tax Collector is approximately \$3.4 million.

- 9) All accounting records are maintained on a GAAP basis.
- 10) Budgets are integrated with the accounting records.

EXHIBIT B

Services Required

- 1) An audit and an opinion on the basic financial statements for the County and for the Board and for each Constitutional Officer. Financial statements are to be prepared in accordance with all applicable GASB requirements.
- 2) The audit is to be done in accordance with the requirements contained in the Introduction section of the Request For Proposal for Independent Auditing Services (page 2).
- 3) Review and make recommendations for required note disclosures for the County's Comprehensive Annual Financial Report.
- 4) Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports for the County and each individual constitutional officer:
 - a. An independent auditors' report.
 - b. A report on internal control over financial reporting and compliance.
 - c. Reports on compliance with specific requirements applicable to federal and state financial assistance programs.
 - d. The auditor shall communicate in a letter to management any reportable conditions found during the audit.
 - f. Other reports as required by law or other governing bodies.
- 5) Special Reports for the County:
 - a. Schedule of Activity Landfill Management Escrow Account as prepared in accordance with Rules 62-701.630(5) and 62-701.730(11), Florida Administrative Code.
 - b. Data Collection Form to the Federal Audit Clearinghouse (SF-SAC) as required by OMB Circular A-133.
 - c. Review of Annual Financial Report due to Department of Financial Services.
 - d. Statement of County Funded Court-Related Functions as required by 29.008 Florida Statutes.
 - e. Statement of compliance for budget and performance measures as required by 28.35 and 28.36 Florida Statutes.
 - f. Other compliance reports as required by the State or regulatory organizations.
- 6) Assistance in providing guidance and implementing changes in governmental accounting standards.
- 7) If the County issues debt, for which the official statement in connection with the debt contains basic financial statements and the independent auditors' report, the firm shall be required to issue a "consent and citation of expertise" as auditor and any necessary "comfort letters" at no additional cost to the County.

8) Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts to the Clerk of the Circuit Court and the County Administrator.

EXHIBIT C

Consist of 18 pages from the **PROPOSAL FOR INDEPENDENT AUDITING SERVICES.**