



LEE COUNTY
SOUTHWEST FLORIDA
BOARD OF COUNTY COMMISSIONERS

John E. Manning
District One

Cecil L. Pendergrass
District Two

Larry Kiker
District Three

Brian Hamman
District Four

Frank Mann
District Five

Roger Desjarlais
County Manager

Richard Wesch
County Attorney

Donna Marie Collins
County Hearing
Examiner

(239) 533-5450

September 30, 2014

Mr. Martin Redovan
CliftonLarsenAllen, LLP
6810 International Center Blvd.
Fort Myers, FL 33912

SUBJECT: CN140300 FINANCIAL AUDITOR

ENCLOSURE (1): Executed Copy of Service Provider Agreement
ENCLOSURE (2): Professional Services Invoice Statement

Dear Mr. Redovan:

Enclosed is your executed copy of the Service Provider Agreement for the project known as "Financial Auditor".

The Contract No. is **6933** and must be on all invoices.

If you should have any questions, please contact our office at the above number.

Sincerely,
PROCUREMENT MANAGEMENT

Diana Khan

Diana Khan
Procurement Manager

C: Financeonbase@leeclerk.org
Project File

C-6933

SERVICE PROVIDER AGREEMENT

This SERVICE PROVIDER AGREEMENT is made and entered into this 19th day of August, 2014, between the Board of County Commissioners of LEE COUNTY, a political subdivision of the STATE OF FLORIDA hereinafter referred to as the "COUNTY", and **CliftonLarsonAllen, LLP**, hereinafter referred to as the "PROVIDER".

WITNESSETH

WHEREAS, the COUNTY desires to obtain the services of said PROVIDER as further described herein referred to as **CN140300 Financial Auditor**, and,

WHEREAS, the PROVIDER hereby certifies that it has been granted and possesses valid, current licenses to do business in the State of Florida and in Lee County, Florida, issued by the respective State Board and Government Agencies responsible for regulating and licensing the services to be provided and performed by the PROVIDER pursuant to this Agreement; and,

WHEREAS, the PROVIDER has reviewed the services required pursuant to this Agreement and is qualified, willing and able to provide and perform all such services in accordance with the provisions, conditions and terms hereinafter set forth.

NOW, THEREFORE, in consideration of the foregoing, and the terms and provisions as contained herein, the parties agree that a Contract shall exist between them consisting of the following:

ARTICLE 1.0 - SCOPE OF SERVICES

PROVIDER hereby agrees to provide and perform the Services required and necessary to complete the services and work as set forth in EXHIBIT "A", entitled "SCOPE OF SERVICES", which is attached hereto and made a part of this Agreement.

ARTICLE 2.0 - DEFINITIONS

2.1 COUNTY shall mean the Board of County Commissioners of Lee County, a political subdivision of the State of Florida, and all officials and employees.

2.2 PROVIDER shall mean the individual, firm or entity offering services which, by execution of this Agreement, shall be legally obligated, responsible, and liable for providing and performing any and all of the services, work and materials, including services and/or the work of subcontractors, required under the covenants, terms and provisions contained in this Agreement.

2.3 SERVICES shall mean all services, work, materials, and all related professional, technical and administrative activities that are necessary to perform and complete the services required pursuant to the terms and provisions of this Agreement.

2.4 ADDITIONAL SERVICES shall mean any additional services that the COUNTY may request and authorize, in writing, which are not included in the Scope of Services as set forth in Article 1.0 above.

2.5 CHANGE ORDER shall mean a written document executed by both parties to this Agreement setting forth such changes to the Scope of Services as may be requested and authorized in writing by the COUNTY.

2.6 SUPPLEMENTAL TASK AUTHORIZATION as used refers to a written document executed by both parties to an existing Professional Service Agreement, or Service Provider Agreement, setting forth and authorizing a limited number of Professional Services, tasks, or work. Such Supplemental Task Authorizations are consistent with and have previously been included within the scope of services in the initial Professional Services Agreement, or Service Provider Agreement, for which authorization has not been previously given or budgeted.

ARTICLE 3.0 - OBLIGATIONS OF THE PROVIDER

The obligations of the PROVIDER with respect to all the Basic Services and Additional Services authorized pursuant to this Agreement shall include, but not be limited to the following:

3.1 LICENSES. The PROVIDER agrees to obtain and maintain throughout the terms of this Contract all such licenses as are required to do business in the State of Florida and in Lee County, Florida, including, but not limited to, licenses required by the respective State Boards and other governmental agencies responsible for regulating and licensing the services provided and performed by the PROVIDER.

3.2 QUALIFIED PERSONNEL. The PROVIDER agrees that when the services to be provided and performed relate to a professional service(s) which, under Florida Statutes, requires a license, certificate of authorization, or other form of legal entitlement to practice such services, to employ and/or retain only qualified personnel to be in charge of all Basic Services and Additional Services to be provided pursuant to this Agreement.

3.3 STANDARDS OF PROFESSIONAL SERVICE. The PROVIDER agrees to provide and perform all services pursuant to this Agreement in accordance with generally accepted standards of professional practice and, in accordance with the laws, statutes, ordinances, codes, rules, regulations and requirements of governmental agencies which regulate or have jurisdiction over the services to be provided and/or performed by the PROVIDER.

3.4 CORRECTION OF ERRORS, OMISSIONS OR OTHER DEFICIENCIES

(1) Responsibility to Correct. The PROVIDER agrees to be responsible for the professional quality, technical adequacy and accuracy, timely completion, and the coordination of all data, studies, reports, memoranda, other documents and other services, work and materials performed, provided, and/or furnished by PROVIDER. The PROVIDER shall, without additional compensation, correct or revise any errors, omissions or other deficiencies in such data, studies and other services, work and materials resulting from the negligent act, errors or omissions or intentional misconduct of PROVIDER.

(2) County's Approval Shall Not Relieve Provider of Responsibility. Neither review, approval, or acceptance by COUNTY of data, studies, reports, memoranda, and incidental professional services, work and materials furnished hereunder by the PROVIDER, shall in any way relieve PROVIDER of responsibility for the adequacy, completeness and accuracy of its services, work and materials. Neither the COUNTY'S review, approval or acceptance of, nor payment for, any part of the PROVIDER'S services, work and materials shall be construed to operate as a waiver of any of the COUNTY'S rights under this Agreement, or any cause of action it may have arising out of the performance of this Agreement.

3.5 LIABILITY - PROVIDER TO HOLD COUNTY HARMLESS.

The PROVIDER shall be liable and agrees to be liable for, and shall indemnify, defend and hold the COUNTY harmless for any and all claims, suits, judgments or damages, losses and expenses including court costs, expert witness and professional consultation services, and attorneys' fees arising out of the PROVIDER'S errors, omissions, and/or negligence. The PROVIDER shall not be liable to, nor be required to indemnify the COUNTY for any portions of damages arising out of any error, omission, and/or negligence of the COUNTY, its employees, agents, or representatives.

3.6 NOT TO DIVULGE CERTAIN INFORMATION. PROVIDER agrees, during the term of this Agreement, not to divulge, furnish or make available to any third person, firm, or organization, without the COUNTY'S prior written consent, or unless incident to the proper performance of PROVIDER'S obligations hereunder, or as provided for or required by law, or in the course of judicial or legislative proceedings where such information has been properly subpoenaed; any non-public information concerning the services to be rendered by PROVIDER, AND PROVIDER shall require all of its employees and subcontractor(s) to comply with the provisions of this paragraph.

3.7 RESPONSIBILITY FOR ESTIMATES. In the event the services required pursuant to this Agreement include the PROVIDER preparing and submitting to the COUNTY any cost estimates, the PROVIDER, by exercise of his experience and judgement shall develop its best cost estimates and shall be held accountable, responsible and liable for the accuracy, completeness, and correctness of any and all such cost estimates to the extent provided hereafter.

3.8 ADDITIONAL SERVICES. Should the COUNTY request the PROVIDER to provide and perform professional services under this contract which are not set forth in EXHIBIT "A", the PROVIDER agrees to provide and perform such ADDITIONAL SERVICES as may be agreed to in writing by both parties to this Agreement.

ADDITIONAL SERVICES shall be administered and executed as "CHANGE ORDERS" or "SUPPLEMENTAL TASK AUTHORIZATIONS" under the Agreement. The Provider shall not provide or perform, nor shall the COUNTY incur or accept any obligation to compensate the PROVIDER for any ADDITIONAL SERVICES, unless a written CHANGE ORDER or SUPPLEMENTAL TASK AUTHORIZATION shall be executed by the parties.

Each such CHANGE ORDER or SUPPLEMENTAL TASK AUTHORIZATION shall set forth a description of (1) the Scope of the ADDITIONAL SERVICES requested; (2) the basis of compensation; and (3) the period of time and/or schedule for performing and completing the ADDITIONAL SERVICES.

ARTICLE 4.0 - COMPENSATION AND METHOD OF PAYMENT

4.1 BASIC SERVICES. The COUNTY shall pay the PROVIDER for all requested and authorized basic services rendered hereunder by the PROVIDER and completed in accordance with the requirements, provisions, and/or terms of this Agreement as set forth in EXHIBIT "B", which is attached hereto and made a part of this Agreement.

4.2 ADDITIONAL SERVICES. The COUNTY shall pay the PROVIDER for all ADDITIONAL SERVICES as have been requested and authorized by the COUNTY and agreed to in writing by both parties to this Agreement, and according to the terms for compensation and payment of said ADDITIONAL SERVICES as set forth in EXHIBIT "B".

4.3 METHOD OF PAYMENT.

(1) MONTHLY STATEMENTS.

The PROVIDER shall be entitled to submit not more than one invoice statement to the COUNTY each calendar month covering services rendered and completed during the preceding calendar month. The PROVIDER'S invoice statement(s) shall be itemized to correspond to the basis of compensation as set forth in the Agreement or CHANGE ORDER(S) or SUPPLEMENTAL TASK AUTHORIZATION(S). The PROVIDER'S invoice statements shall contain a breakdown of charges, description of service(s) and work provided and/or performed, and, where appropriate, supportive documentation of charges consistent with the basis of compensation set forth in the Agreement or in CHANGE ORDER(S) or SUPPLEMENTAL TASK AUTHORIZATION(S).

(2) PAYMENT SCHEDULE.

The COUNTY shall issue payment to the PROVIDER within thirty (30) calendar days after receipt of an invoice statement from the PROVIDER in an acceptable form and containing the requested breakdown and detailed description and documentation of charges. Should the COUNTY object or take exception to the amount of any PROVIDER'S invoice statement, the COUNTY shall notify the PROVIDER of such objection or exception with the thirty (30) calendar day payment period set forth hereinbefore. If such objection or exception remains unresolved at the end of said thirty (30) calendar day period, the COUNTY shall withhold the disputed amount and make payment to the PROVIDER of the amount not in dispute. Payment of any disputed amount will be resolved by the mutual agreement of the parties to this Agreement.

4.4 PAYMENT WHEN SERVICES ARE TERMINATED AT THE CONVENIENCE OF THE COUNTY. In the event of termination of this Agreement at the convenience of the COUNTY, the COUNTY shall compensate the PROVIDER for: (1) all services performed prior to the effective date of termination; (2) reimbursable expenses then due; and (3) reasonable expenses incurred by the PROVIDER in affecting the termination of services and work, and incurred by the submittal to the COUNTY of any documents.

4.5 PAYMENT WHEN SERVICES ARE SUSPENDED. In the event the COUNTY suspends the PROVIDER'S services or work on all or part of the services required by this Agreement, the COUNTY shall compensate the PROVIDER for all services performed prior to the effective date of suspension and reimbursable expenses then due and any reasonable expenses incurred or associated with, or as a result of such suspension.

4.6 NON-ENTITLEMENT TO ANTICIPATED FEES IN THE EVENT OF SERVICE TERMINATION, SUSPENSION, ELIMINATION, CANCELLATION AND/OR DECREASE IN SCOPE OF SERVICES. In the event the services required pursuant to this Agreement are terminated, eliminated, cancelled, or decreased due to: (1) termination; (2) suspension in whole or in part; and (3) and/or are modified by the subsequent issuance of CHANGE ORDER(S), the PROVIDER shall not be entitled to receive compensation for anticipated professional fees, profit, general and administrative overhead expenses or for any other anticipated income or expense which may be associated with the services which are terminated, suspended, eliminated, cancelled or decreased.

ARTICLE 5.0 - TIME AND SCHEDULE OF PERFORMANCE

5.01 NOTICE TO PROCEED. Following the execution of this Agreement by both parties, and after the PROVIDER has complied with the insurance requirements set forth hereinafter, the COUNTY shall issue the PROVIDER a WRITTEN NOTICE TO PROCEED. Following the issuance of such NOTICE TO PROCEED the PROVIDER shall be authorized to commence work and the PROVIDER thereafter shall commence work promptly and shall carry on all such services and work as may be required in a timely and diligent manner to completion.

5.02 TIME OF PERFORMANCE. The PROVIDER agrees to complete the services required pursuant to this Agreement within the time period(s) for completion of the various phases and/or tasks of the project services set forth and described in this Agreement, as set forth in EXHIBIT "C", dated _____, 20__, entitled "SCHEDULE OF PERFORMANCE", which EXHIBIT "C" is attached hereto and made a part of this Agreement.

Should the PROVIDER be obstructed or delayed in the prosecution or completion of its obligations under this Agreement as a result of causes beyond the control of the PROVIDER, or its sub-PROVIDER(s) and/or subcontractor(s), and not due to their fault or neglect, the PROVIDER shall notify the COUNTY, in writing, within five (5) calendar days after the commencement of such delay, stating the cause(s) thereof and requesting an extension of the PROVIDER'S time of performance. Upon receipt of the PROVIDER'S request for an extension of time, the COUNTY shall grant the extension if the COUNTY determines the delay(s) encountered by the PROVIDER, or its sub-PROVIDER(s) and/or subcontractor(s), is due to unforeseen causes and not attributable to their fault or neglect.

5.03 PROVIDER WORK SCHEDULE. The PROVIDER shall be required as a condition of this Agreement to prepare and submit to the COUNTY, on a monthly basis, commencing with the issuance of the NOTICE TO PROCEED, a PROVIDER'S WORK SCHEDULE. The WORK SCHEDULE shall set forth the time and manpower scheduled for all of the various phases and/or tasks required to provide, perform and complete all of the services and work required for completion of the various phases and/or tasks of the project services set forth and described in this Agreement, as set forth in EXHIBIT "C", pursuant to this Agreement in such a manner that the PROVIDER'S planned and actual work progress can be readily determined. The PROVIDER'S WORK SCHEDULE of planned and actual work progress shall be updated and submitted by the PROVIDER to the COUNTY on a monthly basis.

5.04 FAILURE TO PERFORM IN A TIMELY MANNER. Should the PROVIDER fail to commence, provide, perform, and/or complete any of the services and work required pursuant to this Agreement in a timely and diligent manner, the COUNTY may consider such failure as justifiable cause to terminate this Agreement. As an alternative to termination, the COUNTY at its option may, upon written notice to the PROVIDER, withhold any or all payments due and owing to the PROVIDER, not to exceed the amount of the compensation for the work in dispute, until such time as the PROVIDER resumes performance of his obligations in such a manner as to get back on schedule in accordance with the time and schedule of performance requirements as set forth in this Agreement.

ARTICLE 6.0 - SECURING AGREEMENT

The PROVIDER warrants that the PROVIDER has not employed or retained any company or person other than a bona fide employee working solely for the PROVIDER to solicit or secure this Agreement and that the PROVIDER has not paid or agreed to pay any person, company, corporation or firm other than a bona fide employee working solely for the PROVIDER any commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Agreement.

ARTICLE 7.0 - ASSIGNMENT, TRANSFER AND SUBCONTRACTS

The PROVIDER shall not assign or transfer any of its rights, benefits or obligations hereunder, except for transfers that result from: (1) the merger or consolidation of PROVIDER with a third party; or (2) the disestablishment of the PROVIDER'S professional practice and the establishment of the successor PROVIDER. Nor shall the PROVIDER subcontract any of its service obligations hereunder to third parties without prior written approval of the COUNTY. The PROVIDER shall have the right, subject to the COUNTY'S prior written approval, to employ other persons and/or firms to serve as subcontractors to PROVIDER in connection with the PROVIDER performing services and work pursuant to the requirements of this Agreement.

In providing and performing the services and work required pursuant to this Agreement, PROVIDER intends to engage the assistance of subcontractor(s) as set forth in EXHIBIT "D", entitled "PROVIDER'S ASSOCIATED SUBCONTRACTORS", which EXHIBIT "D" is attached hereto and made a part of this Agreement.

ARTICLE 8.0 - APPLICABLE LAW

This Agreement shall be governed by the laws, rules and regulations of the State of Florida, or the laws, rules and regulations of the United States when providing services funded by the United States government.

ARTICLE 9.0 - NON-DISCRIMINATION

The PROVIDER for itself, its successors in interest, and assigns, as part of the consideration thereof, does hereby covenant and agree that in the furnishing of services to the COUNTY hereunder, no person on the grounds of race, color, national origin, handicap, or sex shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination. Should PROVIDER authorize another person, with the COUNTY'S prior written consent, to provide services to the COUNTY hereunder, PROVIDER shall obtain from such person a written agreement pursuant to which such person shall, with respect to the services which he is authorized to provide, undertake for himself the obligations contained in this Section.

ARTICLE 10.0 - INSURANCE

10.1 INSURANCE COVERAGE TO BE OBTAINED

(1) The PROVIDER shall obtain and maintain such insurance or self-insurance as will protect him from: (1) claims under Workers' Compensation laws, Disability Benefit laws, or other similar employee benefit laws; (2) claims for damages because of bodily injury, occupational sickness or disease or death of his employees including claims insured by usual personal injury liability coverage; (3) claims for damages because of bodily injury, sickness or disease, or death of any person other than his employees including claims insured by usual personal injury liability coverage; and (4) from claims for injury to or destruction of tangible property including loss or use resulting therefrom, any or all of which claims may arise out of, or result from, the services, work and operations carried out pursuant to and under the requirements of this Agreement, whether such services, work and operations be by the PROVIDER, its employees, or by any sub-PROVIDER(s), subcontractor(s), or anyone employed by or under the supervision of any of them, or for whose acts any of them may be legally liable.

(2) The insurance protection set forth hereinabove shall be obtained for not less than the limits of liability specified hereinafter, or as required by law, whichever is greater.

(3) The PROVIDER shall require, and shall be responsible for insuring, throughout the time that this Agreement is in effect, that any and all of its subcontractors obtains and maintains until the completion of that subcontractor's work, such of the insurance coverage's described herein and as are required by law to be provided on behalf of their employees and others.

(4) The PROVIDER shall obtain, have and maintain during the entire period of this Agreement all such insurance or a self-insurance program as set forth and required herein.

10.2 PROVIDER REQUIRED TO FILE INSURANCE CERTIFICATE(S)

(1) The PROVIDER, within fourteen (14) calendar days from receipt of the COUNTY'S written Notice of Award, shall submit to the COUNTY all such insurance certificates or self-insurance program documentation as are required under this Agreement. Failure of the PROVIDER to submit such certificates and documents within the required time shall be considered cause for the COUNTY to find the PROVIDER in default and terminate the contract. Before the PROVIDER shall commence any service or work pursuant to the requirements of this Agreement, the PROVIDER shall obtain and maintain insurance coverage's of the types and to the limits specified hereinafter, and the PROVIDER shall file with the COUNTY certificates of all such insurance coverage's.

(2) All such insurance certificates shall be in a form and underwritten by an insurance company(s) acceptable to the COUNTY and licensed in the State of Florida.

(3) Each Certificate of Insurance or self-insurance program documentation shall be submitted to the COUNTY in triplicate.

(4) Each Certificate of Insurance shall include the following:

(A) The name and type of policy and coverage's provided;

(B) The amount or limit applicable to each coverage provided;

(C) The date of expiration of coverage.

(D) The designation of the Lee County Board of County Commissioners both as an additional insured and as a certificate holder. (This requirement is excepted for Professional Liability Insurance and for Workers' Compensation Insurance); and

ARTICLE 11.0 - INSURANCE COVERAGES REQUIRED

The PROVIDER shall obtain and maintain the following insurance coverages as provided hereinbefore, and in the type, amounts and in conformance with the following minimum requirements:

(1) WORKERS' COMPENSATION

Statutory benefits as defined by FS 440 encompassing all operations contemplated by this contract or agreement to apply to all owners, officers, and employees regardless of the number of employees. Workers Compensation exemptions may be accepted with written proof of the State of Florida's approval of such exemption. Employers' liability will have minimum limits of:

\$100,000 per accident

\$100,000 disease limit

\$500,000 disease – policy limit

(2) COMMERCIAL GENERAL LIABILITY

Coverage must be afforded on a form no more restrictive than the last edition of the Commercial General Liability Policy filed by the Insurance Services Office. Coverage shall apply to premises and/or operations, products and completed operations, independent contractors, contractual liability exposures with minimum limits of:

- \$500,000 per occurrence
- \$1,000,000 general aggregate
- \$500,000 products and completed operations
- \$500,000 personal and advertising injury

Coverage must include the following:

- (A) Contractual coverage applicable to this specific Agreement including any hold harmless and/or such indemnification agreement.

(3) BUSINESS AUTOMOBILE LIABILITY

Coverage must be afforded on a form no more restrictive than the latest edition of the Business Automobile Liability Policy filed by the Insurance Services Office and must include the following:

- (A) Minimum limits of \$500,000.00 combined single limit (CSL).
- (B) Coverage shall include owned vehicles, hired and leased, or non-owned vehicles.

(4) ERRORS AND OMISSIONS

Coverage shall include professional liability insurance, to cover claims arising out of negligent acts, errors or omissions of professional advice or other professional services.

Coverage must include the following:

- (A) \$1,000,000 combined single limit (CSL) of BI and PD
- (B) Such additional requirements as are set forth in Articles 13.01 and 13.02 hereinabove.
- (C) Should the Professional Liability Insurance Policy issued pursuant to the above requirements and limits be written so as to provide an applicable deductible amount, or other exclusion or limitation as to the amount of coverage to be provided within the minimum coverage limits set forth above, the COUNTY shall hold the PROVIDER responsible and liable for any such difference in the amount of coverage provided by the insurance policy. In the event of any such deductible amount, exclusion or limitation, the PROVIDER shall be required to provide written documentation that is acceptable to the COUNTY establishing that the PROVIDER has the financial resources readily

available to cover damages, injuries and/or losses which are not covered by the policy's deductible amounts, exclusions and/or limitations as stated above.

*The required minimum limit of liability shown in (2) Commercial General Liability and (3) Business Automobile Liability, may be provided in the form of "Excess Insurance" or "Commercial Umbrella Policies." In which case, a "Following Form Endorsement" will be required on the "Excess Insurance Policy" or "Commercial Umbrella Policy."

ARTICLE 12.0 - DUTIES AND OBLIGATIONS IMPOSED ON THE PROVIDER

The duties and obligations imposed upon the PROVIDER by this Agreement and the rights and remedies available hereunder shall be in addition to, and not a limitation of, any otherwise imposed or available by law or statute.

ARTICLE 13.0 - OWNERSHIP AND TRANSFER OF DOCUMENTS

All documents such as payment records, notes, computer files, evaluations, reports and other records and data relating to the services specifically prepared or developed by the PROVIDER under this Agreement shall be the property of the PROVIDER until the PROVIDER has been paid for performing the services and work required to produce such documents.

Upon completion or termination of this Agreement, all of the above documents to the extent requested by the COUNTY shall be delivered to the COUNTY or to any subsequent PROVIDER within thirty (30) calendar days.

The PROVIDER, at its expense, may make and retain copies of all documents delivered to the COUNTY for reference and internal use.

ARTICLE 14.0 - MAINTENANCE OF RECORDS

The PROVIDER will keep and maintain adequate records and supporting documentation applicable to all of the services, work, information, expense, costs, invoices and materials provided and performed pursuant to the requirements of this Agreement. Said records and documentation will be retained by the PROVIDER for a minimum of five (5) years from the date of termination of this Agreement, or for such period as required by law.

The COUNTY and its authorized agents shall, with reasonable prior notice, have the right to audit, inspect and copy all such records and documentation as often as the COUNTY deems necessary during the period of this Agreement, and during the period as set forth in the paragraph above; provided, however, such activity shall be conducted only during normal business hours of the PROVIDER and at the expense of the COUNTY.

ARTICLE 15.0 - HEADINGS

The headings of the Articles, Sections, Exhibits, and Attachments as contained in this Agreement are for the purpose of convenience only and shall not be deemed to expand, limit or change the provisions contained in such Articles, Section, Exhibits and Attachments.

ARTICLE 16.0 - ENTIRE AGREEMENT

This Agreement, including the referenced Exhibits and Attachments hereto, constitutes the entire Agreement between the parties hereto.

The following listed documents, which are referred to hereinbefore, are attached to and are acknowledged, understood and agreed to be an integral part of this Agreement:

- (1) EXHIBIT "A" entitled "Scope of Professional Services".
- (2) EXHIBIT "B" entitled "Compensation and Method of Payment".
- (3) EXHIBIT "C" entitled "Time and Schedule of Performance".
- (4) EXHIBIT "D" entitled "PROVIDER's Associated Sub-PROVIDER(s) and SubContractor(s)".
- (5) EXHIBIT "E" entitled "Project Guidelines and Criteria".
- (6) EXHIBIT "F" entitled "Amendment to Articles".
- (7) EXHIBIT "G" entitled "Insurance". (Containing copies of applicable Certificates of Insurance)

ARTICLE 17.0 - NOTICES AND ADDRESS

17.1 NOTICES BY PROVIDER TO COUNTY All notices required and/or made pursuant to this Agreement to be given to the PROVIDER to the COUNTY shall be in writing and shall be given by the United States Postal Service to the following COUNTY address of record:

Lee County Board of County Commissioners
PO Box 398
Ft Myers FL 33902-0398
Attention: County Manager's Office

17.2 NOTICES BY AUTHORITY TO PROVIDER All notices required and/or made pursuant to this Agreement to be given by the COUNTY to the PROVIDER shall be made in writing and shall be given by the United States Postal Service to the following PROVIDER'S address of record:

CliftonLarsonAllen, LLP.
6810 International Center Blvd.
Fort Myers, FL 33912
Phone/Fax : 239.226.9900/239.226.9950
Attention: Martin Redovan
Email : martin.redovan@claconnect.com

17.3 CHANGE OF ADDRESS. Either party may change its address by written notice to the other party given in accordance with the requirements of this Article.

ARTICLE 18.0 - TERMINATION

This Agreement may be terminated by the COUNTY at its convenience, or due to the fault of the PROVIDER, by giving thirty (30) calendar days written notice to the PROVIDER. If the PROVIDER is adjudged bankrupt or insolvent; if it makes a general assignment for the benefit of its creditors; if a trustee or receiver is appointed for the PROVIDER or for any of its property; or if it files a petition to take advantage of any debtor's act or to reorganize under the bankruptcy or similar laws; or if it disregards the authority of the COUNTY'S designated representatives; or if it otherwise violates any provisions of this Agreement; or for any other just cause, the COUNTY may, without prejudice to any other right or remedy, and after giving the PROVIDER written notice, terminate this Agreement.

ARTICLE 19.0 - MODIFICATIONS

Modifications to the terms and provisions of this Agreement shall only be valid when issued in writing as a properly executed Supplemental Task Authorization(s) or CHANGE ORDER(S). In the event of any conflicts between the requirements, provisions, and/or terms of this Agreement and any written Supplemental Task Authorization(s) or CHANGE ORDER(S) shall take precedence.

ARTICLE 20.00 – SEVERABILITY

If any word, phrase, sentence, part, subsection, or other portion of this Agreement, or any application thereof, to any person, or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, subsection, other portion, or the proscribed application thereof, shall be severable, and the remaining portions of this Agreement, and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force, and effect.

ARTICLE 21.00 – VENUE

Venue for any administrative and/or legal action arising under this Agreement shall be in Lee County, Florida.

ARTICLE 22.00 – NO THIRD PARTY BENEFICIARIES

Both parties explicitly agree, and this Agreement states that no third party beneficiary status or interest is conferred to, or inferred to, any other person or entity.

ARTICLE 23.0 - ACCEPTANCE

Acceptance of this Agreement shall be indicated by the signature of the duly authorized representative of the parties in the space provided.

IN WITNESS WHEREOF, the parties have executed this Agreement effective the day and year first written above.

ATTEST:

COUNTY: LEE COUNTY, FLORIDA

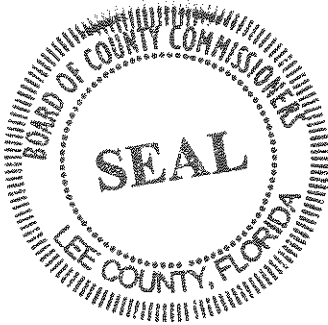
CLERK OF CIRCUIT COURT
Linda Doggett, Clerk

BOARD OF COUNTY COMMISSIONERS

BY: Marcia Wilson
Deputy Clerk

BY: Brian H.
Vice Chair

DATE: 8/19/14



APPROVED as to Form for the Reliance of Lee County Only

BY: [Signature]
County Attorney's Office

ATTEST:

CliftonLarsonAllen LLP

Firm

Marcia Whitehead
(Witness)

BY: Martin A. Redovan
(Authorized Signature)

Kathy L. Puller
(Witness)

Martin A. Redovan, Principal
(Printed Name & Title)

DATE: September 22, 2014

CORPORATE SEAL:

SCOPE OF SERVICES

for CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

Performance Standards/Requirements

ENTITY TO BE AUDITED:

Lee County is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners. In addition to the members of the Board, there are five (5) elected Constitutional Officers: Clerk of Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Constitutional officers maintain separate accounting records and budgets.

Part I: Board of County Commissioners including all departments/divisions of the Board; and five enterprise activities – Lee County Port Authority, Lee County Water and Sewer Systems, Lee County Transit, Lee County Transportation Facilities (Midpoint, Cape Coral and Sanibel Toll Bridges), Lee County Solid Waste; and all Federal and State grants associated with the Board.

Part II: Clerk of Circuit Court operations and Federal and State grants associated with the Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector only as required under the Federal Single Audit Act and the Florida Single Audit Act.

The County does have a component unit that has the same governing body as the Board. The departments and divisions of the Board and the Constitutional Officers, as well as the blended component unit, Lee County Port Authority, is included in the Lee County Comprehensive Annual Financial Report.

All of the above listed excluding the discrete component unit, are accounted for within the Board's financial records.

The composition of the County's funds is as follows:

Major Funds:

1. General
2. Lee County Library
3. MSTU
4. Tourist Development Tax
5. Capital Improvement
6. Port Authority
7. Water & Wastewater
8. Transportation Facilities
9. Solid Waste

Non-Major Funds:

1. Governmental Funds
 - Special Revenue- 15
 - Debt Service- 8
 - Capital Projects- 11
 - Permanent- 0
2. Enterprise Funds
 - Transit
3. Internal Service Funds- 5
4. Agency Funds- 8
5. Trust Fund – 1 OPEB Trust Fund

For the Fiscal Year Ended 2013, the County reported \$39,182,207 in Federal Assistance, major and non-major grants, \$15,094,540 State Financial Assistance and \$15,392,299 of PFC revenues.

The County participates in the Florida Retirement System, a cost sharing multiple employer plan.

The County prepares its budgets on a modified accrual basis.

SCOPE OF SERVICES (continued)

The Clerk of Circuit Court maintains an Internal Audit Department. The department performs financial and compliance audits in the Clerk of Circuit Court, Port Authority, the Board of County Commissioners areas. It is not anticipated that the Internal Audit personnel will be actively involved in the financial audit process.

The PROVIDER needs to provide or perform the following:

1. Audit and provide opinion for CAFR
2. Audit and provide opinion for the Clerk of Circuit Court
3. Audit and provide opinion for the Port Stand Alone
4. Compile Single Audit et al (notes, Report on Internal Controls, Report on Compliance with Requirements, Report on Compliance for PFC)
5. Report on Internal Controls for the Clerk of Circuit Court
6. Management Letter for Board
7. Management Letters for the Clerk of Circuit Court
8. Report for Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes
9. Assurance letter or Independent Accountant's Report on Applying Agreed Upon Procedures (Rule 62-701.630, Florida Administrative Code) for the Solid Waste Management Facility Letter from Chief Financial Officer to Demonstrate Financial Assurance
10. Review of the Annual Financial report (aka State Report) pursuant to Section 218.32(1)(a)
11. SAS114

The Board of County Commissioners, Clerk of Circuit Court. The Board of County Commissioners and the Clerk of Circuit Courts financial records are maintained by the Clerk of Circuit Court on a clustered Dell server running Windows 2003 operating system. Data is stored on a redundant NetApp storage device with synchronous replication, and regular offsite synchronous replication. The County's Comprehensive Annual Financial Report can be viewed on the Clerk's website page at leeclerk.org.

Prior year comprehensive annual financial reports are available at the Lee County Finance and Records Department 3rd Floor of the Administration Building, 2215 Second Street, Fort Myers, FL 33901.

Reporting Requirements

- A. Criteria – Section 218.391 Florida Statutes, requires each local government entity to have completed, within twelve months of the fiscal year-end, an annual financial audit of its accounts and records. This contract will be to audit its financial statements for the three fiscal years ending September 30, 2014 to September 30, 2016 and for two additional one-year renewal periods. These audits are to be performed in accordance with:

1. Section 218.391 Florida Statutes, and other applicable statutes;
2. Regulations of the Florida Department of Banking and Finance;
3. Rules adopted by the PROVIDER General for form and content of local government entity audits (Chapter 10.550 and 10.600, Rules of the PROVIDER General);
4. Statements issued and adopted by the governmental Accounting Standards Board;
5. Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;
6. Government Auditing Standards published by the comptroller General of the United States;
7. Audit and Accounting Guide – Audits of State and Local Governmental Entities published by the American Institute of Certified Public Accountants;
8. Single Audit Act of 1984, Public Law 98-502 and amendments of 1996, Public Law 104-156;
9. United States Office of Management and Budget (OMB) Circular No. A-33, and any other applicable circular issued by OMB; and the Single Audit Act (Section 215.97, Florida Statutes);
10. Statements and interpretations issued by the Financial Accounting Standards Board, if applicable;
11. Provisions of any other rule, regulation, statute, ordinance, or order which may pertain to the engagement.

SCOPE OF SERVICES (Continued)

- B. Reporting to the Audit Committee – PROVIDERs shall assure themselves that the Board of County Commissioner and the Clerk of Courts are informed of those matter required to be reported under AICPA U.S. Auditing Standards AU-C Section 260.
- C. The County will send its Comprehensive Annual Financial Report to the Government Finance Officers Association for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the PROVIDER will not be required to provide assistance to the County to meet the requirements of this program.
- D. The schedule of expenditures of federal awards and state financial assistance and related PROVIDERs' report, as well as the reports on internal and State controls and compliance are to be included in the Comprehensive Annual Financial Report, but are to be issued separately. Also, the management letter shall be issued separately.
- E. Office space will be provided at each elected office from November through completion of the audit of their records. The Board of County Commissioners will provide space on a year-round basis, if required.

The PROVIDER shall provide the following:

Board of County Commissioners (BOCC) audit:

- 1. Independent PROVIDERs' Report on the basic financial statements of the County as a whole. This includes the financial position of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County.
- 2. Independent PROVIDERs' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.
- 3. Management Letter in Accordance with the Rules of the PROVIDER General of the State of Florida as required by Section 11.45(3)(a)4, Florida Statutes, and defined in Rule 10.554, Rules of the PROVIDER General. The draft of the management letter is to be discussed with Key staff members before its issuance in final form.
- 4. Independent PROVIDERs' Report for the financial statements of the Port Authority.
- 5. Lee County, Florida – Schedule of Activity of the Landfill Management Escrow Account as required by the Department of Environmental Protection (DEP).
- 6. Statement of County Funded Court-Related Functions, Section 29.008 and 29.0085 F.S.
- 7. The PROVIDER's Communication with those charged with Governance AU-C Section 260

Constitutional Officer (Clerk of Court):

- 1. Independent PROVIDERs' Report of the special-purpose financial statements for each constitutional office.
- 2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards for each constitutional office.
- 3. Management Letter in Accordance with the Rules of the PROVIDER General of the Statement of Florida as required by Section 218.39(4), Florida Statutes, and defined in Rule 10.554, Rules of the PROVIDER General, for all constitutional offices. The draft of the management letter is to be discussed with Key staff members before its issuance of final form.
- 4. The financial statements for the Clerk of Court are prepared by the Clerk's General Accounting Office, Finance & Records Department.

SCOPE OF SERVICES (Continued)

Financial Assistance Report (Single Audit):

1. Report on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
2. Schedules of Expenditures of Federal Awards and State Financial Assistance.
3. Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program, and Internal Control over Compliance in Accordance with OMB Circular A-133, Florida Single Audit Act (215.97, Florida Statutes), and the Passenger Facility Charge Program Audit Compliance Guide.
4. Schedule of Findings and Questioned Costs- Federal Awards and State Financial Assistance.
5. Schedule of Passenger Facility Charges (PFC) Collected and Expended.
6. Management Letter in Accordance with the Rules of the PROVIDER General of the State of Florida as required by Section 218.39(4), Florida Statutes, and defined in Rule 10.554, Rules of the PROVIDER General. The draft of the management letter is to be discussed with Key staff members before its issuance in final form.

G. Time Table:

All reports shall be delivered based on a schedule as agreed to by the county and the provider. In any case, this shall be no later than December 15, following each fiscal year end for the Clerk of Circuit Court; and January 31st for the Comprehensive Annual Financial Report, Financial Assistance Report, and Management Letter.

OTHER CONSIDERATIONS:

The principal contacts during the audit will be the various accounting personnel within each elected office.

Board of County Commissioners:

Terry Mallow, Finance Director
Michele Crowell, General Acct Manager

Clerk of Circuit Court:

Finance Department

Terry Mallow, Finance Director
Michele Crowell, General Acct Manager

Budget Services

Pete Winton, Assistant County Manager

Port Authority:

Brian McGonagle, Finance Director

Irregularities and illegal acts – PROVIDERS shall be required to make an immediate, written report to the County Manager of any irregularities and illegal acts or indications of illegal acts of which they become aware.

Working Paper Retention and Access to Working Papers: All working papers and reports must be retained at the PROVIDER's expense for a minimum of seven (7) years, unless the firm is notified in writing by the County of the need to extend the retention period. The PROVIDER will be required to make working papers available, upon request, to the following parties of their designees:

- The Board of County Commissioners
- The Clerk of Circuit Court
- U.S. General Accounting Office (GAO)
- Parties designated by the Federal or State governments or by the County as part of an audit quality review process
- PROVIDERS of entities of which the County is a subrecipient of grant funds

EXHIBIT B

COMPENSATION AND METHOD OF PAYMENT

For CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

Section 1. BASIC SERVICES/TASK(S)

The COUNTY shall compensate the PROVIDER for providing and performing the Task(s) set forth and enumerated in EXHIBIT "A", entitled "SCOPE OF PROFESSIONAL SERVICES", as follows:

NOTE: A Lump Sum (L.S.) or Not-to-Exceed (N.T.E.) amount of compensation to be paid the PROVIDER should be established and set forth below for each task or sub-task described and authorized in Exhibit "A". In accordance with Agreement Article 5.02(2) "Method of Payment", tasks to be paid on a Work-in-Progress payment basis should be identified (WIPP).

| Task Number | Task Title | Amount of Compensation | Indicate Basis of Compensation LS or NTE | If Applicable Indicate (W.I.P.P.) |
|-------------|--|------------------------|--|-----------------------------------|
| 1.0 | The Annual Financial Audit | | | |
| 1.1 | The Audit Plan | | | |
| 1.2 | Review of PROVIDER's Comments | \$380,000.00 | LS | |
| 1.3 | Expression of an Opinion on the financial statements included in the Comprehensive Annual Financial Report | | | |
| 1.4 | Reports on Internal Control and Compliance and Management Letter | | | |
| TOTAL | | \$380,000.00 | LS | |

(Unless list is continued on next page)

Compensation for each aforementioned task for each succeeding year shall be calculated as follows: All Urban Consumers CPI based on the March to March average each year.

Page B 1 of B 3

The Amount of Compensation as delineated on Page B1 of B3 contemplates the audit of no more than nine (9) major programs combined for state or federal projects. If the actual number of major federal programs exceeds nine (9) major programs or that fiscal year, then PROVIDER will be compensated \$7,500.00 for each additional major program.

Section 1. Basic Services/Tasks
B. Method of Payment

Compensation for Task 1.0 through and including Task 1.4 for the initial 1 year period shall be for \$380,000.00

Compensation will be provided in the following installments:

| <u>FY2014</u> | <u>Subsequent Fiscal Years</u> |
|---------------|--------------------------------|
| June | July 20% |
| August | August 20% |
| September | September |
| October 10% | October |
| November 20% | November 20% |
| December 35% | December 30% |
| January 25% | January |
| Final 10% | Final 10% |

An amount of 10% each year will be held until satisfactory completion of all tasks.

Section 2. ADDITIONAL SERVICES

The COUNTY shall compensate the PROVIDER for such ADDITIONAL SERVICES as are requested and authorized in writing for such amounts or on such a basis as may be mutually agreed to in writing by both parties to this Agreement. The basis and/or amount of compensation to be paid the PROVIDER for ADDITIONAL SERVICES requested and authorized in writing by the COUNTY shall be as set forth in Article 3.11 of this Agreement.

Should it be mutually agreed to base compensation for ADDITIONAL SERVICES on an hourly rate charge basis for each involved professional and technical employee's wage rate classification, the applicable hourly rates to be charged are as set forth and contained in ATTACHMENT NO. 1 entitled "PROVIDER'S PERSONNEL HOURLY RATE SCHEDULE".

The COUNTY may request additional services ancillary to the services performed herein under at any time during this contract or within twenty-four (24) months of expiration or termination of this contract from the PROVIDER.

Exhibit B (Continued)

The following categories of compensation shall also be used in calculating costs for Task 2.00 Bond Offerings.

- A. Should it be mutually agreed to base compensation for ADDITIONAL SERVICES on an hourly rate charge basis for each involved professional and technical employee's wage rate classification, the applicable hourly rates to be charged are as set forth in the following categories of compensation.

- B. To the extent that such services are an extension of the scope of the audit(s) as a result of increased regulatory requirements, or the addition of agencies to be audited, or any other reason beyond the control of the PROVIDER, such additional services shall be compensated based upon actual hours worked at the hourly rates set forth in this Agreement or through a negotiated agreement.
- C. To the extent that such services are separate from the scope of the Audit, compensation for such services shall be subsequently negotiated by the County Manager (or designee) and the PROVIDER on actual hours worked, based on the hourly rates set forth in this Agreement.
- D. After receipt of the COUNTY'S written executed order, the PROVIDER shall perform the additional services and be compensated for such services on the basis of the above-described rates or fees.
- E. Reimbursement of all long distance calls made by PROVIDER for any reason on County phones will be paid by PROVIDER, to the COUNTY within thirty (30) days of PROVIDER receipt of invoice from the COUNTY
- F. Compensation for additional tasks for each succeeding year shall be calculated as follows: All Urban Consumers CPI based on the March to March average of each year.
- G. In the event any audit or inspection conducted after Final Payment, but within the period provided for in Exhibit "A" reveals any overpayment by the COUNTY under the terms of the Agreement, the PROVIDER shall refund such overpayment to the COUNTY immediately upon discovery by PROVIDER or within thirty (30) calendar days of written notice by the COUNTY.

ATTACHMENT NO. 1 TO EXHIBIT B

PROVIDER'S PERSONNEL HOURLY RATE SCHEDULE ***

for CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

PROVIDER OR SUB-PROVIDER NAME

(A separate Attachment No. 1 should be included for each Sub-PROVIDER)

| (1) Project Position or Classification (Function to be Performed) | (2) Current Direct* Payroll Average Hourly Rate | (3) Multiplier** | (4) Hourly Rate To Be Charged (Column 2x3) |
|---|--|---------------------|---|
| Partner | \$300.00 | | |
| Manager | \$240.00 | | |
| Senior | \$165.00 | | |
| Staff | \$130.00 | | |
| Secretary | \$85.00 | | |

*NOTE: Direct Payroll hourly rate means the actual gross hourly wage paid.

**NOTE: Indicate applicable multiplier for indirect personnel costs, general administrative and overhead costs, and profit.

***NOTE: A separate personnel hourly rate schedule should also be attached for each Sub-PROVIDER listed in Exhibit "D".

ATTACHMENT NO. 2 TO EXHIBIT B

NON-PERSONNEL REIMBURSABLE EXPENSES AND COSTS

for CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

PROVIDER OR SUB-PROVIDER NAME _____
 (A separate Attachment No. 2 should be included for each Sub-PROVIDER)

| ITEM | BASIS OF CHARGE |
|--|--------------------------------|
| Telephone (Long Distance) | Actual Cost |
| Postage and Shipping | Actual Cost |
| Commercial Air Travel | Actual Cost (Coach) |
| Vehicle Travel Allowance (or) | \$0.565/Mile |
| Vehicle Rental/Gas | Actual Cost |
| Lodging (Per Person) | Actual Cost or NTE \$100.00 |
| Meals: | |
| Breakfast | \$ 9.00 |
| Lunch | \$13.00 |
| Dinner | \$24.00 |
| In accordance with the GSA M&IE schedule for Travel utilizing the "Fort Myers, Florida" rates | |
| Reproduction (Photocopy) 8 ½" x 11" | \$0.15/Page |
| 8 ½" x 14" | \$0.20/Page |
| 11" x 14" | \$0.35/Page |
| Reproduction (Blue/White Prints) | \$0.20/Sq. Ft. |
| Printing/Binding | Actual Cost |
| Mylar Sheets | Actual Cost |
| Photographic Supplies & Services | Actual Cost |
| Tolls | Actual Cost |
| *List other specific project related reimbursables (i.e. film/developing): | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| NOTE: Receipts or in-house logs are required for all non-personnel reimbursable expenses unless exempt (such as meals). | |
| Administrative Services Fee – Applicable only when specifically authorized by the County, for administering the procurement of special additional services, equipment, reimbursables etc. not covered under the costs and/or changes established in the Agreement. | |

NOTE: N.T.E. indicates Not-To-Exceed
 CMO:033
 01/01/2010

TIME AND SCHEDULE OF PERFORMANCE

for CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

This EXHIBIT C establishes times of completion for the various phases and tasks required to provide and perform the services and work set forth in EXHIBIT "A" of this Agreement. The times and schedule of performance set forth hereinafter is established pursuant to Article 6.00 of this Agreement.

| Phase and/or Task Reference As Enumerated in EXHIBIT "A" | NAME OR TITLE Of Phase and/Task | Completion Date Each Year |
|--|---|---------------------------|
| | Term: 3 years with an option to renew for 2 additional one-year periods, upon mutual agreement of both parties | |
| | | |
| | Vendor is eligible for a rolling average CPI on a March to March basis for the term of this contract. | |
| | | |
| 1.1 | The Audit Plan for: <ul style="list-style-type: none"> • Port Authority • Board of County Commissioners • Clerk of Courts | November 30 October 31 |
| 1.2 | Review of PROVIDER's Comments for the above listed entities | January 31 |
| 1.3 | A. Completion of Field Work B. Component Unit Financial or Special Purpose Reports for: <ul style="list-style-type: none"> • Port Authority • Lee County Clerk's Office C. Comprehensive Annual Financial Report (CAFR) | December 31 January 31 |
| 1.4 | Reports on Internal Control, Management and Compliance Letter <ul style="list-style-type: none"> • Lee County Board of County Commissioners (COUNTY) • Port Authority (combined with the County's) • Lee County Clerk's Office | January 31 |
| 1.5 | Continuing Professional Education | |
| | | |
| | | |
| | | |
| | | |
| | | |

EXHIBIT D

PROVIDER'S ASSOCIATED SUB-PROVIDER(S) AND SUBCONTRACTOR(S)

for CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

PROVIDER has identified the following Sub-PROVIDER(s) and/or SubContractor(s) which may be engaged to assist the PROVIDER in providing and performing services and work on this Project:

(If none, enter the word "none" in the space below.)

| Service and/or Work to be Provided or Performed | Name and Address of Individual or Firm | Disadvantaged, Minority or Women Business Enterprise. (If Yes, Indicate Type) | | | Sub-PROVIDER Services are Exempted from Prime PROVIDER's Insurance Coverage | |
|---|--|---|----|------|---|----|
| | | Yes | No | Type | Yes | No |
| | None | | | | | |

EXHIBIT E

PROJECT GUIDELINES AND CRITERIA

for CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

The COUNTY has established the following Guidelines, Criteria, Goals, Objectives, Constraints, Schedule, Budget and/or Requirements which shall serve as a guide to the PROVIDER in performing the professional services and work to be provided pursuant to this Agreement:

1.0 The PROVIDER shall conduct the Audit in conformity with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards issued by Comptroller General of the United States and all other standards required by State and Federal laws and regulations and bond covenants, which are applicable, including, but not limited to the following:

- Regulations of the Florida Department of Financial Services
- The general standards of reporting set forth in the American Institute of Certified Public Accountants *Statement on Auditing Standards and Industry Audit Guide – Audits of State and Local Governments*;
- *Government Auditing Standards* (Standards), published by the United States General Accounting Office (GAO);
- Generally accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS) as promulgated by the American Institute of Certified Public Accountants (AICPA); and the Governmental Accounting Standards Board (GASB), as applicable;
- All applicable Federal Laws and regulations including but not limited to the Single Audit Act of 1984, OMB Circular A-133;
- Rules adopted by the PROVIDER General for form and content of governmental unit audits;
- All applicable terms and conditions covering financial and financing agreements of the COUNTY.

Additionally, the Audit will include such tests of the accounting records and such other auditing procedures as PROVIDER considers necessary under the circumstances. The Elected Officials, Port Authority Executive Director and County Manager or their respective designees, reserves the right to expand those tests and procedures in specific areas as requested, subject to additional compensation as reflected in Exhibit B, Section 2. The objective of such an audit is the expression of an opinion on whether the statements present fairly the financial position, results of operations and cash flows, where applicable, in conformity with Generally Accepted Accounting Principles (GAAP) applied on a consistent basis. The Audit shall also include such tests necessary to determine and certify compliance with legal and regulatory compliance.

CMO:036
09/25/01

2.0 The PROVIDER shall express an opinion on all financial statements as to the fairness with which they present the financial position, results of operations, and cash flows in conformity with GAAP as defined by current pronouncements in effect for the year being audited.

If unable to express unmodified opinions, the PROVIDER shall state the reason, and allow the CLERK OF CIRCUIT COURT and COUNTY reasonable time within which to correct the insufficiency.

3.0 The CLERK OF CIRCUIT COURT and COUNTY recognize that the establishment and maintenance of a system of internal accounting control is an important responsibility of management.

Appropriate supervisory review procedures by the CLERK OF CIRCUIT COURT and COUNTY are necessary to provide reasonable assurance that adopted policies and prescribed procedures are adhered to and to identify errors and irregularities or illegal acts. As part of the AUDIT, the PROVIDER will review the Constitutional Officer's and COUNTY's system of internal control, and the PROVIDER will inform the appropriate CLERK OF CIRCUIT COURT and COUNTY designee in writing of the weaknesses that the PROVIDER believes should be corrected and recommendations in this respect. The CLERK OF CIRCUIT COURT and COUNTY will respond to the written concerns within 30 days.

4.0 The PROVIDER agrees to maintain all books, documents, papers, accounting records, and other evidences pertaining to work performed under this Agreement in such a manner as will readily conform to the terms of this Agreement and to make such materials available to the COUNTY, the federal cognizant agency, the GAO, or any other Agency or Organization designated in writing by the COUNTY at its office at all reasonable times during the Agreement period and for seven (7) years after the report release date.

Engagement principals, manager, other supervisory staff, and specialist may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the County. However, in either case, the County will retain the right to approve or reject replacements.

Audit principals mentioned in response to this Letter of Interest can only be changed with the express prior written permission of the County, which will retain the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the PROVIDER provided that replacements have substantially the same or better qualifications or experience.

AMENDMENT TO ARTICLES

For: CN140300 FINANCIAL PROVIDER – BOCC, CLERK & PORT AUTHORITY

For amending (i.e., changing, deleting from or adding to) the articles.

NOTE: Each Article to be amended should be set forth and described in such a manner as to clearly indicate what the proposed changes, deletions or additions are with respect to the present Article provisions, and should set forth the wording of the Article resulting from the Amendment. The following identification system should be followed: Indicate additional (new) words or phrases by inserting the words in the text and then underline, (i.e., Months) and indicated words or phrases in the text to be deleted by striking over (i.e. ~~Weeks~~).

THE PROVISIONS HEREBY SUPERCEDE ANY PROVISIONS TO THE CONTRARY CONTAINED ELSEWHERE IN THE ARTICLES OR EXHIBITS.

CMO:
09/25/01



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/22/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | |
|--|--|--------|
| PRODUCER American Agency, Inc. 5851 Cedar Lake Road P O Box 16527 Minneapolis MN 55416 | CONTACT NAME: Rose Thompson | |
| | PHONE (A/C, No, Ext): (952) 591-2746 FAX (A/C, No): (952) 593-8733 | |
| INSURED CliftonLarsonAllen LLP LarsonAllen LLP Clifton Gunderson LLP 220 South 6th Street, Suite 300 Minneapolis MN 55402-1436 | E-MAIL ADDRESS: roset@americanagencymn.com | |
| | INSURER(S) AFFORDING COVERAGE | NAIC # |
| | INSURER A: Great Northern Insurance Co | 20303 |
| | INSURER B: American Casualty Co of Reading | 20427 |
| | INSURER C: Valley Forge Insurance Company | 20508 |
| | INSURER D: | |
| INSURER E: | | |
| INSURER F: | | |

COVERAGES CERTIFICATE NUMBER: 12/31/13 Cert 1 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL SUBR INSR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|--------------------|---|-------------------------|-------------------------|---|
| A | GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR | | 3598-35-69 | 12/31/2013 | 12/31/2014 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGE \$ 2,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC | | | | | |
| A | AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS | | 7357-28-25 | 12/31/2013 | 12/31/2014 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ single limit \$ |
| | UMBRELLA LIAB EXCESS LIAB DED RETENTION \$ 0 OCCUR CLAIMS-MADE | | | | | EACH OCCURRENCE \$ AGGREGATE \$ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N N | 5096085792 All States Excluding CA ND OH WA WY 5096085789 CA Only | 12/31/2013 | 12/31/2014 | <input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Lee County, a political subdivision and Charter County of the State of Florida, its agents, employees, and public officials, is included as additional insured on General Liability per form 80-02-2367(5-07) & on Auto per form 16-02-0292(9-10) when required in prior written contract. General Liability is primary and non-contributory and Auto Liability is primary when required in prior written contract. Waiver of Subrogation included on General Liability per form 80-02-2000(4-01) & on Auto per form 16-02-0292(9-10) when required in prior written contract. General Liability & Auto Policies have been endorsed to provide 30 days notice of cancellation, with the exception of 10 days notice of cancellation for non-payment of

CERTIFICATE HOLDER

CANCELLATION

| | |
|--|--|
| Lee County Board of County Commissioners P.O. Box 398 Fort Myers, FL 33902 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
| | AUTHORIZED REPRESENTATIVE Gloria Thompson/GJT |

COMMENTS/REMARKS

premium per form 80-02-9779 and 16-02-0306 respectively.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

COMMERCIAL AUTOMOBILE BROAD FORM ENDORSEMENT

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

This endorsement modifies the Business Auto Coverage Form.

1. EXTENDED CANCELLATION CONDITION

Paragraph A.2.b. — CANCELLATION — of the COMMON POLICY CONDITIONS form IL 00 17 is deleted and replaced with the following:

- b. 60 days before the effective date of cancellation if we cancel for any other reason.

2. BROAD FORM INSURED

A. Subsidiaries and Newly Acquired or Formed Organizations As Insureds

The Named Insured shown in the Declarations is amended to include:

- 1. Any legally incorporated subsidiary in which you own more than 50% of the voting stock on the effective date of the Coverage Form. However, the Named Insured does not include any subsidiary that is an "insured" under any other automobile policy or would be an "insured" under such a policy but for its termination or the exhaustion of its Limit of Insurance.
- 2. Any organization that is acquired or formed by you and over which you maintain majority ownership. However, the Named Insured does not include any newly formed or acquired organization:
 - (a) That is an "insured" under any other automobile policy;
 - (b) That has exhausted its Limit of Insurance under any other policy; or
 - (c) 180 days or more after its acquisition or formation by you, unless you have given us written notice of the acquisition or formation.

Coverage does not apply to "bodily injury" or "property damage" that results from an "accident" that occurred before you formed or acquired the organization.

B. Employees as Insureds

Paragraph A.1. — WHO IS AN INSURED — of SECTION II — LIABILITY COVERAGE is amended to add the following:

- d. Any "employee" of yours while using a covered "auto" you don't own, hire or

borrow in your business or your personal affairs.

C. Lessors as Insureds

Paragraph A.1. — WHO IS AN INSURED — of SECTION II — LIABILITY COVERAGE is amended to add the following:

- e. The lessor of a covered "auto" while the "auto" is leased to you under a written agreement if:
 - (1) The agreement requires you to provide direct primary insurance for the lessor; and
 - (2) The "auto" is leased without a driver. Such leased "auto" will be considered a covered "auto" you own and not a covered "auto" you hire.However, the lessor is an "insured" only for "bodily injury" or "property damage" resulting from the acts or omissions by:
 - 1. You;
 - 2. Any of your "employees" or agents; or
 - 3. Any person, except the lessor or any "employee" or agent of the lessor, operating an "auto" with the permission of any of 1. and/or 2. above.

D. Persons And Organizations As Insureds Under A Written Insured Contract

Paragraph A.1 — WHO IS AN INSURED — of SECTION II — LIABILITY COVERAGE is amended to add the following:

- f. Any person or organization with respect to the operation, maintenance or use of a covered "auto", provided that you and such person or organization have agreed under an express provision in a written "insured contract", written agreement or a written permit issued to you by a governmental or public authority to add such person or organization to this policy as an "insured". However, such person or organization is an "insured" only:

- (1) with respect to the operation, maintenance or use of a covered "auto"; and
- (2) for "bodily injury" or "property damage" caused by an "accident" which takes place after:
 - (a) You executed the "insured contract" or written agreement; or
 - (b) The permit has been issued to you.

3. FELLOW EMPLOYEE COVERAGE

EXCLUSION 5. - FELLOW EMPLOYEE - of SECTION II - LIABILITY COVERAGE does not apply.

4. PHYSICAL DAMAGE - ADDITIONAL TEMPORARY TRANSPORTATION EXPENSE COVERAGE

Paragraph A.4.a. - TRANSPORTATION EXPENSES - of SECTION III - PHYSICAL DAMAGE COVERAGE is amended to provide a limit of \$50 per day for temporary transportation expense, subject to a maximum limit of \$1,000.

5. AUTO LOAN/LEASE GAP COVERAGE

Paragraph A. 4. - COVERAGE EXTENSIONS - of SECTION III - PHYSICAL DAMAGE COVERAGE is amended to add the following:

c. Unpaid Loan or Lease Amounts

In the event of a total "loss" to a covered "auto", we will pay any unpaid amount due on the loan or lease for a covered "auto" minus:

1. The amount paid under the Physical Damage Coverage Section of the policy; and
2. Any:
 - a. Overdue loan/lease payments at the time of the "loss";
 - b. Financial penalties imposed under a lease for excessive use, abnormal wear and tear or high mileage;
 - c. Security deposits not returned by the lessor;
 - d. Costs for extended warranties, Credit Life Insurance, Health, Accident or Disability Insurance purchased with the loan or lease; and
 - e. Carry-over balances from previous loans or leases.

We will pay for any unpaid amount due on the loan or lease if caused by:

1. Other than Collision Coverage only if the Declarations indicate that Comprehensive Coverage is provided for any covered "auto";
2. Specified Causes of Loss Coverage only if the Declarations indicate that Specified Causes of Loss Coverage is provided for any covered "auto"; or
3. Collision Coverage only if the Declarations indicate that Collision Coverage is provided for any covered "auto".

6. RENTAL AGENCY EXPENSE

Paragraph A. 4. - COVERAGE EXTENSIONS - of SECTION III - PHYSICAL DAMAGE COVERAGE is amended to add the following:

d. Rental Expense

We will pay the following expenses that you or any of your "employees" are legally obligated to pay because of a written contract or agreement entered into for use of a rental vehicle in the conduct of your business:

MAXIMUM WE WILL PAY FOR ANY ONE CONTRACT OR AGREEMENT:

1. \$2,500 for loss of income incurred by the rental agency during the period of time that vehicle is out of use because of actual damage to, or "loss" of, that vehicle, including income lost due to absence of that vehicle for use as a replacement;
2. \$2,500 for decrease in trade-in value of the rental vehicle because of actual damage to that vehicle arising out of a covered "loss"; and
3. \$2,500 for administrative expenses incurred by the rental agency, as stated in the contract or agreement.
4. \$7,500 maximum total amount for paragraphs 1., 2. and 3. combined.

7. EXTRA EXPENSE - BROADENED COVERAGE

Paragraph A.4. - COVERAGE EXTENSIONS - of SECTION III - PHYSICAL DAMAGE COVERAGE is amended to add the following:

e. Recovery Expense

We will pay for the expense of returning a stolen covered "auto" to you.

8. AIRBAG COVERAGE

Paragraph B.3.a. - EXCLUSIONS - of SECTION III - PHYSICAL DAMAGE COVERAGE does not apply to the accidental or unintended discharge of an airbag. Coverage is excess over any other collectible insurance or warranty specifically designed to provide this coverage.

9. AUDIO, VISUAL AND DATA ELECTRONIC EQUIPMENT - BROADENED COVERAGE

Paragraph B.4. - EXCLUSIONS - of SECTION III - PHYSICAL DAMAGE is deleted and replaced with the following:

4. We will not pay for "loss" to any of the following:
 - a. Tapes, records, discs or other similar audio, visual or data electronic devices designed for use with audio, visual or data electronic equipment.
 - b. Any device designed or used to detect speed-measuring equipment such as radar or laser detectors and any jamming apparatus intended to elude or disrupt speed-measuring equipment.

- c. Any electronic equipment, without regard to whether this equipment is permanently installed, that reproduces, receives or transmits audio, visual or data signals.
- d. Any accessories used with the electronic equipment described in paragraph c. above.

Exclusions 4.c. and 4.d. do not apply to equipment designed to be operated solely by use of the power from the "auto's" electrical system that, at the time of "loss", is:

- a. Permanently installed in or upon the covered "auto";
- b. Removable from a housing unit which is permanently installed in or upon the covered "auto";
- c. An integral part of the same unit housing any electronic equipment described in Paragraphs a. and b. above, or
- d. Necessary for the normal operation of the covered "auto" or the monitoring of the covered "auto's" operating system.

\$2,000 is the most we will pay for "loss" in any one "accident" to all electronic equipment that reproduces, receives or transmits audio, visual or data signals which, at the time of "loss", is:

- a. Permanently installed in or upon the covered "auto" in a housing, opening or other location that is not normally used by the "auto" manufacturer for the installation of such equipment;
- b. Removable from a permanently installed housing unit as described in Paragraph 2.a. above or is an integral part of that equipment; or
- c. An integral part of such equipment.

10. GLASS REPAIR – WAIVER OF DEDUCTIBLE

Under Paragraph D. - DEDUCTIBLE – of SECTION III – PHYSICAL DAMAGE COVERAGE the following is added:

No deductible applies to glass damage if the glass is repaired rather than replaced.

11. TWO OR MORE DEDUCTIBLES

Paragraph D.- DEDUCTIBLE – of SECTION III – PHYSICAL DAMAGE COVERAGE is amended to add the following:

If this Coverage Form and any other Coverage Form or policy issued to you by us that is not an automobile policy or Coverage Form applies to the same "accident", the following applies:

- 1. If the deductible under this Business Auto Coverage Form is the smaller (or smallest) deductible, it will be waived; or

- 2. If the deductible under this Business Auto Coverage Form is not the smaller (or smallest) deductible, it will be reduced by the amount of the smaller (or smallest) deductible.

12. AMENDED DUTIES IN THE EVENT OF ACCIDENT, CLAIM, SUIT OR LOSS

Paragraph A.2.a. - DUTIES IN THE EVENT OF AN ACCIDENT, CLAIM, SUIT OR LOSS of SECTION IV - BUSINESS AUTO CONDITIONS is deleted and replaced with the following:

- a. In the event of "accident", claim, "suit" or "loss", you must promptly notify us when the "accident" is known to:
 - (1) You or your authorized representative, if you are an individual;
 - (2) A partner, or any authorized representative, if you are a partnership;
 - (3) A member, if you are a limited liability company; or
 - (4) An executive officer, insurance manager, or authorized representative, if you are an organization other than a partnership or limited liability company.

Knowledge of an "accident", claim, "suit" or "loss" by other persons does not imply that the persons listed above have such knowledge. Notice to us should include:

- (1) How, when and where the "accident" or "loss" occurred;
- (2) The insured's name and address; and
- (3) To the extent possible, the names and addresses of any injured persons or witnesses.

13. WAIVER OF SUBROGATION

Paragraph A.5. - TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US of SECTION IV – BUSINESS AUTO CONDITIONS is deleted and replaced with the following:

- 5. We will waive the right of recovery we would otherwise have against another person or organization for "loss" to which this insurance applies, provided the "insured" has waived their rights of recovery against such person or organization under a contract or agreement that is entered into before such "loss".

To the extent that the "insured's" rights to recover damages for all or part of any payment made under this insurance has not been waived, those rights are transferred to us. That person or organization must do everything necessary to secure our rights and must do nothing after "accident" or "loss" to impair them. At our request, the insured will bring suit or transfer those rights to us and help us enforce them.

14. UNINTENTIONAL FAILURE TO DISCLOSE HAZARDS

Paragraph B.2. - CONCEALMENT, MISREPRESENTATION or FRAUD of SECTION IV - BUSINESS AUTO CONDITIONS - is deleted and replaced with the following:

If you unintentionally fail to disclose any hazards existing at the inception date of your policy, we will not void coverage under this Coverage Form because of such failure.

15. AUTOS RENTED BY EMPLOYEES

Paragraph B.5. - OTHER INSURANCE of SECTION IV - BUSINESS AUTO CONDITIONS - is amended to add the following:

- e. Any "auto" hired or rented by your "employee" on your behalf and at your direction will be considered an "auto" you hire. If an "employee's" personal insurance also applies on an excess basis to a covered "auto" hired or rented by your "employee" on your behalf and at your direction, this insurance will be primary to the "employee's" personal insurance.

16. HIRED AUTO - COVERAGE TERRITORY

Paragraph B.7.e. (1) - POLICY PERIOD, COVERAGE TERRITORY of SECTION IV - BUSINESS AUTO CONDITIONS is deleted and replaced with the following:

- (1) A covered "auto" of the private passenger type is leased, hired, rented or borrowed without a driver for a period of 45 days or less; and

17. RESULTANT MENTAL ANGUISH COVERAGE

Paragraph C. of - SECTION V - DEFINITIONS is deleted and replaced by the following:

"Bodily injury" means bodily injury, sickness or disease sustained by any person, including mental anguish or death as a result of the "bodily injury" sustained by that person.

Liability Insurance

Endorsement

Policy Period DECEMBER 31, 2013 TO DECEMBER 31, 2014
Effective Date DECEMBER 31, 2013
Policy Number 3598-35-69 MIN
Insured CLIFTONLARSONALLEN LLP
Name of Company GREAT NORTHERN INSURANCE COMPANY
Date Issued JANUARY 14, 2014

This Endorsement applies to the following forms:

GENERAL LIABILITY

Under Who Is An Insured, the following provision is added.

Who Is An Insured

Additional Insured - Scheduled Person Or Organization

Persons or organizations shown in the Schedule are **insureds**; but they are **insureds** only if you are obligated pursuant to a contract or agreement to provide them with such insurance as is afforded by this policy.

However, the person or organization is an **insured** only:

- if and then only to the extent the person or organization is described in the Schedule;
- to the extent such contract or agreement requires the person or organization to be afforded status as an **insured**;
- for activities that did not occur, in whole or in part, before the execution of the contract or agreement; and
- with respect to damages, loss, cost or expense for injury or damage to which this insurance applies.

No person or organization is an **insured** under this provision:

- that is more specifically identified under any other provision of the Who Is An Insured section (regardless of any limitation applicable thereto).
- with respect to any assumption of liability (of another person or organization) by them in a contract or agreement. This limitation does not apply to the liability for damages, loss, cost or expense for injury or damage, to which this insurance applies, that the person or organization would have in the absence of such contract or agreement.

Liability Endorsement
(continued)

Under Conditions, the following provision is added to the condition titled Other Insurance.

Conditions

*Other Insurance –
Primary, Noncontributory
Insurance – Scheduled
Person Or Organization*

If you are obligated, pursuant to a contract or agreement, to provide the person or organization shown in the Schedule with primary insurance such as is afforded by this policy, then in such case this insurance is primary and we will not seek contribution from insurance available to such person or organization.

Schedule

Persons or organizations that you are obligated, pursuant to a contract or agreement, to provide with such insurance as is afforded by this policy.

All other terms and conditions remain unchanged.

Authorized Representative



LEMMEInsurance Brokers
and Consultants**VERIFICATION OF INSURANCE**

ISSUED TO: Lee County Board of County Commissioners
P.O. Box 398
Fort Myers, FL 33902

We, the undersigned Insurance Brokers, hereby verify that Interstate Fire & Casualty Company and various Insurance Companies have issued the following described Professional Liability Insurance, which is in force as of the date thereof-

PROFESSIONAL LIABILITY INSURANCE

NAME OF INSURED: CliftonLarsonAllen LLP, and others as more fully described in the Policy.

POLICY NUMBER: ACL-1000081

PERIOD OF INSURANCE: 12:01 a.m. December 15, 2013 to 12:01 a.m. December 15, 2014

SUM INSURED: \$1,000,000 Each claim and in the aggregate including costs, charges and expenses

SUBJECT TO ALL TERMS, CONDITIONS AND LIMITATIONS OF THE POLICY

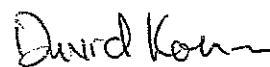
This document is furnished to you as a matter of information only and is not insurance coverage. Only the formal policy and applicable endorsements offer a comprehensive review of the coverage in place. The issuance of this document does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurer. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto. Should the above described Policy be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.

Issued at Chicago, Illinois

Lemme Insurance Group, Inc.

Date: September 22, 2014

Per:



Executive Vice President

CONTRACT REVIEW CHECKLIST

CONTRACT TYPE: SERVICE PROVIDER AGREEMENT

SUBJECT: Project known as: CN140300 FINANCIAL AUDITOR
between Lee County and CliftonLarsonAllen, LLP (V#398428)

Reference: Department Director approval:
County Administrator approval:

Reference: Board action approving contract/agreement

August 19, 2014 Agenda Item No. 4

2 originals

The subject contract is forwarded herewith for review and/or endorsements:

(1) By the Director of Routed by Procurement Management

Project Sponsoring Department

- Recommending execution
- Not recommending execution for the following reason(s)

Date received _____ Date returned/forwarded _____
Signed _____

(2) By Procurement Management

- Recommending execution
- Not recommending execution for the following reason(s)

Date received 9-24-14 Date returned/forwarded 9-25-14
Signed *[Signature]*

(3) By the Risk Management

- Recommending execution
- Not recommending execution for the following reason(s)

Date received Sept 25, 14 Date returned/forwarded Sept 25, 14
Signed _____

(4) By the County Attorney

- Recommending execution
- Not recommending execution for the following reason(s)

Date received _____ Date returned/forwarded _____
Signed *[Signature]*

(5) **BOARD**

(6) Clerks Office, Minutes Department 9-29-14 MW

(7) **PROCUREMENT MGMT.** Diana Khan

RECEIVED
MINUTES OFFICE
2014 SEP 29 PM 1:20

**Lee County Board Of County Commissioners
Agenda Item Summary**

Blue Sheet No. 20140460

ACTION REQUESTED/PURPOSE:

A) Concur with the selection of Consultants by the Competitive Negotiations Committee for CN140300 FINANCIAL AUDITOR, and authorize staff to negotiate an annual contract amount with the following two firms for a contract period of three years with an option to renew for two additional one-year periods, upon mutual agreement of both parties: CliftonLarsonAllen, LLP, and Tuscan & Company, P.A.

B) Authorize Chair to execute agreements upon final negotiations.

FUNDING SOURCE:

Fund: General Fund; Program: Non-Dept – Non-Departmental; Project: Auditing.

WHAT ACTION ACCOMPLISHES:

Approve selection and award of annual contracts to two firms. Establishes the selection of consulting firms for CN140300 Financial Auditor. Authorizes staff to award and negotiate annual contracts with two consulting firms: CliftonLarsonAllen, LLP and Tuscan & Company, P.A., to provide the County with financial auditing services on an as needed basis for a contract period of three years with an option to renew for two additional one-year periods, upon mutual agreement of both parties. CliftonLarsonAllen, LLP is being awarded the Board of County Commissioners and Clerk of Courts section; and, Tuscan & Company, P.A. is being awarded the Constitutional Officers section. Funds are budgeted in the FY14-15 General Fund budget.

MANAGEMENT RECOMMENDATION: Approve

| | | |
|---------------------------------------|--|---|
| Departmental Category: Item #4 | | Meeting Date: 8/19/2014 |
| Agenda: | Requirement/Purpose: (specify) <input type="checkbox"/> Statute <input type="checkbox"/> Ordinance <input checked="" type="checkbox"/> Admin Code AC-4-4 <input type="checkbox"/> Other | Request Initiated Commissioner: Department: COUNTY MANAGER Division: No Divisions By: Peter Winton |

Background:
 Letters of Interest were solicited on behalf of the Board of County Commissioners for FINANCIAL AUDITOR. The deadline for receipt of Letters of Interest was May 29, 2014. A total of 11 Letters of Interest were considered at the Competitive Negotiations Committee meetings held on June 30, 2014. The Competitive Negotiations Committee for BOCC and Clerk consisted of the following staff members: Pete Winton, County Manager’s Office, Chair; Terry Mallow, Clerk of Courts-Finance; Brian Mcgonagle, Port Authority-Finance. The Competitive Negotiations Committee for Constitutional Officers consisted of the following staff members: Pete Winton, County Manager’s Office, Non-Voting Chair; Terry Mallow, Clerk of Courts-Finance; Richard Passera, Tax Collector, and Jennifer Laufenberg, Property Appraiser.

Based on the information submitted by the Consultants in their Letters of Interest, it was the consensus of the Committee for BOCC and Clerk to shortlist two firms CliftonLarsonAllen and KPMG for presentations.

Based on the information submitted by the Consultants in their Letters of Interest, it was the consensus of the Committee for Constitutional Officers to shortlist two firms CliftonLarsonAllen and Tuscan & Company for presentations.

| 11. Required Review: | | | | | |
|-----------------------------|--------------------|----------------------------|---------------------------|---------------------|-------------------------|
| <i>Peter Winton</i> | <i>Anne Henkel</i> | <i>Robert Franceschini</i> | <i>Dawn Perry-Lehnert</i> | <i>Peter Winton</i> | <i>Roger Desjarlais</i> |
| COUNTY MANAGER | Budget Analyst | Purchasing | County Attorney | Budget Services | County Manager |
| | | | | | |

12. Commission Action:

Presentations were conducted on July 21, 2014 with the "short list" firms; it was the consensus of the Committee to recommend to the Board the selection of two firms and request Board approval for staff to commence contract negotiations with the firms as follows: CliftonLarsonAllen, LLP, and Tuscan & Company, P.A.

Per Section 6 of the Contracts Manual for annual-type master contracts, the Board can concur with the selection of consultants and authorize staff to negotiate an annual contract within the same blue sheet. This will eliminate the need for an additional blue sheet requesting Board approval of the Agreements.

For general information, the total spend for these services over the past three years was \$1,497,872.00.

Fund: General Fund; Program: Non-Dept -- Non-Departmental; Project: Auditing.

Attachment: (1) Sample Contract
(2) Evaluation meeting minutes dated July 21, 2014

FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

[Home](#)
[Contact Us](#)
[E-Filing Services](#)
[Document Searches](#)
[Forms](#)
[Help](#)

[Previous on List](#) [Next on List](#) [Return to List](#)

[Filing History](#) [No Authority Info](#) [No Partner Info](#) [Name History](#)

Partnership Name Search

Partnership Detail

Limited Liability Partnership Name

CLIFTONLARSONALLEN LLP

Principal Address

220 SOUTH 6TH STREET #300
MINNNEAPOLIS, MN 55402
Change Date: NONE

Filing Information

| | |
|--------------------------|--------------|
| Document Number | LLP050003934 |
| FE/EIN Number | 410746749 |
| File Date | 08/30/2005 |
| State | MN |
| Total Pages | 15 |
| Pages in Original Filing | 2 |
| Florida Partners | 1 |
| Total Partners | 1 |
| Status | ACTIVE |
| Effective Date | NONE |
| Expiration Date | NONE |
| Name History | 0002 |

Registered Agent

CT CORPORATION SYSTEM
1200 SOUTH PINE ISLAND RD.
PLANTATION, FL 33324

Document Images

| | |
|---|---|
| 08/30/2005 -- LLP | <input type="button" value="View image in PDF format"/> |
| 05/01/2014 -- LLP Business Report | <input type="button" value="View image in PDF format"/> |
| 05/03/2013 -- LLP Business Report | <input type="button" value="View image in PDF format"/> |
| 03/20/2012 -- LLP Business Report | <input type="button" value="View image in PDF format"/> |
| 01/23/2012 -- | <input type="button" value="View image in PDF format"/> |
| 03/08/2011 -- LLP Business Report | <input type="button" value="View image in PDF format"/> |
| 03/17/2010 -- LLP Business Report | <input type="button" value="View image in PDF format"/> |
| 02/11/2009 -- LLP Business Report | <input type="button" value="View image in PDF format"/> |
| 04/29/2008 -- UNIFORM BUS REP | <input type="button" value="View image in PDF format"/> |

05/04/2007 -- Partnership Name Change

03/30/2007 -- UNIFORM BUS REP

02/27/2006 -- UNIFORM BUS REP

[Previous on List](#)

[Next on List](#)

[Return to List](#)

Partnership Name Search

[Filing History](#)

[No Authority Info](#)

[No Partner Info](#)

[Name History](#)

[| Home](#) | [Contact us](#) | [Document Searches](#) | [E-Filing Services](#) | [Forms](#) | [Help](#) |

Copyright © and Privacy Policies
State of Florida, Department of State