



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. Jeffrey Tuscan
Tuscan & Company, P.A.
12621 World Plaza Lane Bldg. #55
Fort Myers, FL 33907

SUBJECT: CN140300 FINANCIAL AUDITOR

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

Dear Mr. Tuscan:

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

The Contract No. is 6932 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

SERVICE PROVIDER AGREEMENT

C-6932

This SERVICE PROVIDER AGREEMENT is made and entered into this 22 day of Sept, 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 **Tuscan & Company, P.A.** 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 ~~5/20/14~~ ^{5/21/22}, 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-consultant(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-consultant(s) and/or subcontractor(s), is due to unforeseen causes and not attributable to their fault or neglect.

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~~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-consultant(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 CONSULTANT 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 CONSULTANT 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 CONSULTANT shall be required to provide written documentation that is acceptable to the COUNTY establishing that the CONSULTANT 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 "Consultant's Associated Sub-Consultant(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

17.1NOTICES 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

17.2NOTICES 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:

Tuscan & Company, P.A.
12621 World Plaza Lane, Bldg. #55
Fort Myers, FL 33907
Phone/Fax : 239.333.2090/239.333.2097
Attention: Jeffrey Tuscan
Email : jtuscan@tuscancpa.com

17.3CHANGE 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: Bin Han
Vice Chair

DATE: 8/19/14



APPROVED as to Form for the Reliance of Lee
County Only

BY: [Signature]
County Attorney's Office

ATTEST:

TUSCAN & Company, P.A.
Firm

[Signature]
(Witness)

BY: [Signature]
(Authorized Signature)

[Signature]
(Witness)

Jeffrey M. TUSCAN
(Printed Name & Title)

DATE: 9/22/14

CORPORATE SEAL:

SCOPE OF SERVICES

for CN140300 FINANCIAL AUDITOR – CONSTITUTIONAL OFFICERS

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: Constitutional Officers operations and associated Federal and State grants

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, and 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 external auditors need to provided or perform the following:

1. Audit and provide opinion for CAFR
2. Audit and provide opinions for all Constitutional Officers
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 all Constitutional Officers
6. Compile all Constitutional Officers' financial statements except the Clerk (we do our own)
7. Management Letter for Board
8. Management Letters for All Constitutional Officers
9. Report for Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes
10. A ssurance 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
11. Revie w of the Annual Financial report (aka State Report) pursuant to Section 218.32(1)(a)
12. S AS114

The Board of County Commissioners, Clerk of Circuit Court, Property Appraiser, Supervisor of Elections, Sheriff and Tax Collector all maintain separate accounting records and financial data systems. 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.

The following Constitutional Officers maintain separate systems, which vary in hardware and software application:

Property Appraiser
Tax Collector
Sheriff
Supervisor of Elections

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

- o 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, 2011 to September 30, 2014. 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 Financial Services;
 3. Rules adopted by the Auditor General for form and content of local government entity audits (Chapter 10.550, Rules of the Auditor General);
 4. Statements issued and adopted by the governmental Accounting Standards Board;

SCOPE OF SERVICES (Continued)

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.
- B. 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 auditor will not be required to provide assistance to the County to meet the requirements of this program.
- C. The schedule of federal financial assistance and related auditors' 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.
- D. The Accounting personnel of the various elected officials' offices will prepare and provide copies of working trial balances used to prepare the financial statements. The Tax Collector, Sheriff, and Property Appraiser financial reports will be compiled by the auditors. The financial reports for the Board of County Commissioners, the Clerk of Courts, the Port Authority and the Federal and State Assistance Reports will be compiled by Clerk's Finance. The Supervisor of Elections will be compiled by their own Office. The accounting personnel will be available during the audit to assist the auditor by providing information, documentation, and explanations. The assigned accounting personnel will also coordinate any meetings with or information needed from other County personnel.
- 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 auditor shall provide the following:

Board of County Commissioners (BOCC) audit:

1. Independent Auditors' 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 Auditors' 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 Auditor 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 Auditor General. The draft of the management letter is to be discussed with Key staff members before its issuance in final form.
4. Independent Auditors' 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. SAS61 requirements for County -

SCOPE OF SERVICES (Continued)

Constitutional Officers (Sheriff, Tax Collector, Supervisor of Elections, and Property Appraiser):

1. Independent Auditors' Report of the 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 Auditor 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 Auditor 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. Financial statements and accompanying footnotes for the Sheriff, Tax Collector, Supervisor of Elections, and Property Appraiser. The financial statements for the Clerk of Court are prepared by the Clerk's General Accounting Office, Finance & Records Department.

Financial Assistance Report (Single Audit):

Management Letter in Accordance with the Rules of the Auditor 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 Auditor 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 auditor. In any case, this shall be no later than December 15, following each fiscal year end for the Constitutional Officers; and December 27 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

Property Appraiser:

Jennifer Laufenberg

Budget Services

Pete Winton, Assistant County Manager

Sheriff

Crystal Gambino

Supervisor of Elections:

Sharon Harrington
Rae Isley

Port Authority:

Brian McGonagle, Finance Director

Tax Collector:

Richard Passera, Account Director

Irregularities and illegal acts – Auditors 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.

SCOPE OF SERVICES (Continued)

Working Paper Retention and Access to Working Papers: All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor 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
The Tax Collector
The Supervisor of Elections
The Property Appraiser
The Sheriff
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
Auditors of entities of which the County is a subrecipient of grant funds

COMPENSATION AND METHOD OF PAYMENT

For CN140300 FINANCIAL AUDITOR – CONSTITUTIONAL OFFICERS

Section 1. BASIC SERVICES/TASK(S)

The COUNTY shall compensate the CONSULTANT 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 CONSULTANT 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 Auditor's Comments			
1.3	Expression of an Opinion on the financial statements included in the Comprehensive Annual Financial Report	\$75,000.00	LS	
1.4	Reports on Internal Control and Compliance and Management Letter			
TOTAL		\$75,000.00	LS	

(Unless list is continued on next page)

CMO:033
09/25/01

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 AUDITOR 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 \$75,000.00

Compensation will be provided in the following installments:

<u>FY2014</u>		<u>Subsequent Fiscal Years</u>	
June		June	
August		August	
September		September	20%
October	25%	October	
November	35%	November	60%
December	30%	December	10%
January		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 CONSULTANT 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 CONSULTANT 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 "CONSULTANT'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 AUDITOR.

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.

• Partner	\$240
• Manager	\$190
• Senior	\$160
• Staff	\$120
• Secretary	\$ 85

- 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 AUDITOR, 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 AUDITOR 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 AUDITOR 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 AUDITOR for any reason on County phones will be paid by AUDITOR, to the COUNTY within thirty (30) days of AUDITOR receipt of invoice from the COUNTY
- F. Compensation for additional tasks for each succeeding year shall be calculated as follows: All Urban Consumers CPI up to 3.6% as a cumulative average cap 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 AUDITOR shall refund such overpayment to the COUNTY immediately upon discovery by AUDITOR or within thirty (30) calendar days of written notice by the COUNTY.

ATTACHMENT NO. 1 TO EXHIBIT B

CONSULTANT'S PERSONNEL HOURLY RATE SCHEDULE ***

for CN140300 FINANCIAL AUDITOR – CONSTITUTIONAL OFFICERS

CONSULTANT OR SUB-CONSULTANT NAME
(A separate Attachment No. 1 should be included for each Sub-Consultant)

(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	\$240.00		
Manager	\$190.00		
Senior	\$160.00		
Staff	\$120.00		
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-Consultant listed in Exhibit "D".

EXHIBIT C

TIME AND SCHEDULE OF PERFORMANCE

for CN140300 FINANCIAL AUDITOR – CONSTITUTIONAL OFFICERS

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"> • Property Appraiser • Sheriff • Supervisor of Elections • Tax Collector 	December 5
1.2	Review of Auditor's Comments for the above listed entities	January 31

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

for CN140300 FINANCIAL AUDITOR – CONSTITUTIONAL OFFICERS

CONSULTANT has identified the following Sub-Consultant(s) and/or SubContractor(s) which may be engaged to assist the CONSULTANT 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-Consultant Services are Exempted from Prime Consultant's Insurance Coverage	
		Yes	No	Type	Yes	No
	<u>None</u>					

PROJECT GUIDELINES AND CRITERIA

for CN140300 FINANCIAL AUDITOR – CONSTITUTIONAL OFFICERS

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

- 1.0 The AUDITOR 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*;
 - *Standards for Audit of Governmental Organizations, Programs, Activities and Functions* (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); the Financial Accounting Standards Board (FASB) 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 Auditor 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 AUDITOR 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.

- 2.0 The AUDITOR 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 AUDITOR shall state the reason, and allow the CONSTITUTIONAL OFFICERS and COUNTY reasonable time within which to correct the insufficiency.

- 3.0 The CONSTITUTIONAL OFFICERS 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 CONSTITUTIONAL OFFICERS 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 AUDITOR will review the Constitutional Offices system of internal control, and the AUDITOR will inform the appropriate CONSTITUTIONAL OFFICERS' and COUNTY designee in writing of the weaknesses that the AUDITOR believes should be corrected and recommendations in this respect. The CONSTITUTIONAL OFFICERS' and COUNTY will respond to the written concerns within 30 days.

- 4.0 The AUDITOR 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 five (5) years from the date of final payment for Audit or inspection by the COUNTY or its designee, in accordance with the terms of Article 14.

Engagement partners, 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 partners 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 AUDITOR provided that replacements have substantially the same or better qualifications or experience.

EXHIBIT F

Information included in this Exhibit pertains to each of the financial statements on which the AUDITOR is to opine, except certain communication requirements are not applicable to all financial statements.

Supplementary information other than RSI, also accompanies the COUNTY'S basic financial statements. AUDITOR will subject such supplementary information to the auditing procedures applied in the audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements.

Additional information, will not be subjected to the auditing procedures applied in the audit of the financial statements; the AUDITOR'S report will disclaim an opinion on this information.

Should the COUNTY wish to include, publish or otherwise reproduce the financial statements and AUDITOR'S report thereon at a date subsequent to their original issuance, such as for inclusion in a bond offering, prospectus or similar document, AUDITOR is presumed not to be associated with such document and has no obligation to perform any procedures with respect to such document. In addition, COUNTY agrees to include in the offering statement the following language: "Tuscan & Company, P.A., the independent AUDITOR, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Tuscan & Company, P.A. also has not performed any procedures relating to this official statement."

If, however, management takes certain actions, such as requesting a written consent from AUDITOR prior to including the AUDITOR'S report in such an offering statement, AUDITOR then becomes associated with the offering and in accordance with professional standards, will be required to perform certain limited procedures with respect to unaudited information contained in the document. These procedures will be subject to separate written arrangements and fees.

AUDIT OBJECTIVES

The objective of an audit is the expression of opinions as to whether the basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with Chapter 10.550, *Rules of the Auditor General*, the Single Audit Act Amendments of 1996 and OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of certain identified parties and is not intended to be and should not be used by anyone other than these specified parties.

Audits will be conducted in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*, and will include test of accounting records, and Chapter 10.550, and other procedures as deemed necessary to enable us to express such an opinion and to render the required reports. If any of the AUDITOR'S opinions resulting from the procedures described above are other than unqualified, AUDITOR will fully discuss the reasons with each Respective Constitutional Officer's and COUNTY management in advance. If, for any reason, AUDITOR is unable to complete the

audit or are unable to form or has not formed opinions, AUDITOR may decline to express opinions or issue a report as a result of this engagement.

MANAGEMENT RESPONSIBILITIES

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for the fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for state and federal award program compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for the preparation of the schedule of expenditures of federal awards and state financial assistance in accordance with the requirements of OMB Circular A-133 and Chapter 10.550.

Management is responsible for making all financial records and related information available to us, including identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to AUDITOR in the representation letter that the effects of any uncorrected misstatements aggregated by AUDITOR during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing AUDITOR about all known or suspected fraud affecting the COUNTY involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Management is also responsible for informing AUDITOR of its knowledge of any allegations of fraud or suspected fraud affecting the COUNTY received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the COUNTY complies with applicable laws, regulations, contracts, agreements, and grants. Additionally as required by OMB Circular A-133 and Chapter 10.550, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for AUDITOR previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to AUDITOR corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. Management is also responsible for providing management's views on AUDITOR'S current findings, conclusions and recommendations, as well as planned corrective actions, and the timing and format related thereto.

At the conclusion of the engagement, each Respective Constitutional Officer's management will provide to AUDITOR a representation letter that, among other things, (1) addresses management's responsibilities related to the audit and confirms certain representations made during the audit, including, management's acknowledgement of its responsibility for the design and implementation of programs and controls to prevent and detect fraud; (2) management's knowledge of fraud or suspected fraud affecting the Constitutional Office involving management, employees who have a significant roles in internal control or others where fraud could have a material effect on the financial statements; and (3) management's knowledge of any allegations of fraud or suspected fraud affecting the Constitutional Office, received in communications from employees or others. The representation letter will also affirm to AUDITOR that management believes that the effects of any uncorrected misstatements aggregated pertaining to the current year financial statements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

AUDIT PROCEDURES – GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. AUDITOR will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect AUDITORS to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because AUDITOR will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, AUDITOR will inform COUNTY management of any material errors and fraud, or illegal acts that come to AUDITOR'S attention during the course of the audit. AUDITOR will also inform management of any violations of laws or governmental regulations that come to AUDITOR'S attention, unless clearly inconsequential. AUDITOR will include such matters in the reports required for a Single Audit. The AUDITOR'S responsibility is limited to the period covered by the audit and does not extend to any later periods for which AUDITOR is not engaged.

Audit procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors and financial institutions. AUDITOR will request written representations from each Respective Constitutional Officer's attorneys as part of the engagement, and they may bill the Constitutional Office for responding to this inquiry. At the conclusion of the audit, AUDITOR will also require certain written representations from management about the financial statements and related matters.

AUDIT PROCEDURES – INTERNAL CONTROLS

The audit will include obtaining an understanding of each Respective Constitutional Officer's and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that AUDITOR consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in the report on internal control issued pursuant to *Government Auditing Standards*.

Chapter 10.550.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, AUDITOR will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards, Chapter 10.550.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, AUDITOR will perform tests of each Respective Constitutional Officer's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and AUDITOR will not express such an opinion in the report on compliance issued pursuant to *Government Auditing Standards*.

COMMUNICATIONS

As part of this engagement AUDITOR will ensure that certain additional matters are communicated to the appropriate members of management and each Respective Constitutional Officer's governing body. Such matters include (1) AUDITOR'S responsibility under auditing standards generally accepted in the United States of America, and *Government Auditing Standards*; (2) the initial selection of and changes in significant accounting policies and their application; (3) AUDITOR'S independence with respect to the COUNTY and each Respective Constitutional Officer's; (4) the process used by management in formulating particularly sensitive accounting estimates and the basis for the AUDITOR'S conclusion regarding the reasonableness of those estimates; (5) audit adjustments that could, in AUDITOR'S judgment, either individually or in the aggregate be significant to the financial statements or the report; (6) any disagreements with management concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements; (7) AUDITOR'S views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters; (8) major issues that were discussed with management in connection with the retention of the AUDITOR'S services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and (9) serious difficulties that AUDITOR encountered in dealing with management related to the performance of the audit.

ACCESS TO WORKING PAPERS

The working papers for the engagement are the property of Tuscan & Company, P.A., and constitute confidential information. AUDITOR has a responsibility to retain the documentation for a period of time to satisfy legal or regulatory requirements for retention. Except as discussed below, any requests for access to AUDITOR'S working papers will be discussed with management prior to making them available to requesting parties.

The workpapers for this engagement will be retained for a minimum of five years after the date the AUDITORS' report is issued or for any additional period requested by the COUNTY. If AUDITOR is aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, AUDITOR will contact the party(ies) contesting the audit finding for guidance prior to destroying the workpapers.

AUDITOR may be requested to make certain documentation available to regulators, state or federal governmental agencies or their representatives pursuant to laws or regulations. Further, these regulators or agencies may intend to distribute to others, including other governmental agencies, without or knowledge or express permissions. Management hereby acknowledge and authorize us to allow regulators access to and copies of documentation as requested.

In addition, AUDITOR, as well as all other accounting firms, participates in a "peer review" program, covering AUDITOR'S audit and accounting practices. This program requires that once every three years AUDITOR subjects its quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of AUDITOR'S work. It is possible that the work AUDITOR performs for the COUNTY may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If management objects to having the work AUDITOR does for the COUNTY reviewed by AUDITOR'S peer reviewer, please notify AUDITOR in writing.

USE OF THIRD PARTY SERVICE PROVIDERS

AUDITOR may from time to time, and depending on the circumstances, use third-party service providers in serving the COUNTY'S account. AUDITOR may share confidential information about the COUNTY with these service providers, but remain committed to maintaining the confidentiality and security of AUDITOR'S information. Accordingly, the AUDITOR maintains internal policies, procedures and safeguards to protect the confidentiality of the COUNTY'S information. In addition, the AUDITOR will secure confidentiality agreements with all service providers to maintain the confidentiality of the COUNTY'S information and the AUDITOR will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the COUNTY'S confidential information to others. In the event that the AUDITOR is unable to secure an appropriate confidentiality agreement, the COUNTY will be asked to provide its consent prior to the sharing confidential information with the third-part service provider. Furthermore, the AUDITOR will remain responsible for the work provided by any such third-party

service providers.

ELECTRONIC TRANSMITTALS

During the course of AUDITOR'S engagement, AUDITOR may need to electronically transmit confidential information to each other, within the Firm, and to other entities engaged by either party. Although email is an efficient way to communicate, it is not always a secure means of communication and thus, confidentiality may be compromised. Management agrees to the use of email and other electronic methods to transmit and receive information, including confidential information between the Firm, the COUNTY and each Respective Constitutional Officer's and other third party providers utilized by either party in connection with the engagement.



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 Herndon Carr & Company 10501 Six Mile Cypress Pkwy. Suite 101 Fort Myers FL 33966-6400	CONTACT NAME: Diana Ross PHONE (A/C, No, Ext): (239) 939-1996 E-MAIL ADDRESS: diana@herndoncarr.com	FAX (A/C, No): (239) 275-0277
	INSURER(S) AFFORDING COVERAGE	
INSURED Tuscan & Co. Inc. DBA: Tuscan Holdings, Inc. 12621 World Plaza Lane Ft. Myers FL 33907	INSURER A: Great Lakes UK	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** Master 2014-2015 **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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY			LK451938	9/14/2014	9/14/2015	EACH OCCURRENCE	\$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY	X					DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR					MED EXP (Any one person)	\$ 5,000	
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COMP/OP AGG	\$ Included
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC							\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS						BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS						PROPERTY DAMAGE (Per accident)	\$
	<input type="checkbox"/> SCHEDULED AUTOS							\$
	<input type="checkbox"/> NON-OWNED AUTOS							\$
	UMBRELLA LIAB						EACH OCCURRENCE	\$
	<input type="checkbox"/> OCCUR						AGGREGATE	\$
	EXCESS LIAB							\$
	<input type="checkbox"/> CLAIMS-MADE							\$
	DED							\$
	RETENTION \$							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						WC STATUTORY LIMITS	OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT	\$
	If yes, describe under DESCRIPTION OF OPERATIONS below			N/A			E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

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 should be named as an additional insured.

CERTIFICATE HOLDER**CANCELLATION**

Lee County Board of County Commissioners PO 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 P "Buster" McKenzie/J
--	--

Accountants Professional Liability Insurance

CLAIMS MADE WARNING FOR DECLARATIONS

NOTICE: THIS POLICY PROVIDES COVERAGE ON A CLAIMS MADE AND REPORTED BASIS SUBJECT TO ITS TERMS. THIS POLICY APPLIES ONLY TO ANY CLAIM FIRST MADE AGAINST THE INSURED AND REPORTED TO THE INSURER DURING THE POLICY PERIOD OR ANY EXTENDED REPORTING PERIOD THAT MAY APPLY.

PLEASE READ AND REVIEW THE POLICY CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR INSURANCE AGENT OR BROKER.

Whenever printed in this Declarations Page, the boldface type terms shall have the same meanings as indicated in the Policy.

Item 1. Name and Address of Named Insured: Tuscan & Company, PA Suite 55 12621 World Plaza Lane Fort Myers, FL 33907 Policy Number: 1294447

Person designated to receive all correspondence from the Insurer: Jeff Tuscan President

Item 2. Policy Period: From July 15, 2014 (inception date) to July 15, 2015 (expiration date) (Both dates at 12:01 a.m. Standard Time at the address of the Named Insured)

Item 3. Limits of Liability for the Policy Period (inclusive of Damages and Claims Expense): A. \$2,000,000 each Claim, but in no event exceeding B. \$2,000,000 in the aggregate for all Claims

Item 4. Applicable Deductible: \$5,000 Item 5. Premium: \$11,954 Florida Hurricane Catastrophe Assessment: \$155

Item 6.A. Extended Reporting Period: Option 1: 12 months for 100.00 percent of the full annual premium Option 2: 24 months for 150.00 percent of the full annual premium Option 3: 36 months for 185.00 percent of the full annual premium Option 4: 60 months for 215.00 percent of the full annual premium Item 6.B. Retirement Extended Reporting Period: Option 1: 12 months for 100.00 percent of the full annual premium

Item 7. Forms and Endorsements attached: Policy Form: APL 28000 (03-07) APL 280045 (03-07) Florida Accountants Professional Liability Amendatory Endorsement APL 283074 (rev. 09-07) Addition to Section III. F. Addition of Insured with Past Acts Exclusion APL 284215 (03-07) Addition to Section IV. Specific Client Exclusion APL 284310 (03-07) Addition to Section IV. Past Acts Exclusion APL 285034 (03-10) Modification to Section V. Wrap Around Claims Expense

Item 8. Notice to the Insurer as provided in sections VII. A. and VII. B. and any information furnished to the Insurer as provided in section VI. A. shall be sent to: Monitor Liability Managers, Claims Department Address: 2850 West Golf Road, Suite 800, Rolling Meadows, IL 60008-4039 Fax: (847) 806-4017 Email: newclaim@monitorliability.com All other notices required to be given to the Insurer under this Policy shall be sent to: Monitor Liability Managers Address: 2850 West Golf Road, Suite 800, Rolling Meadows, IL 60008-4039 Fax: (847) 806-6282

Accountants Professional Liability Insurance Policy shall constitute the contract between the Insureds and the Insurer.

Authorized Representative: [Signature] Date Issued: June 24, 2014

Employment Practices Liability Insurance

CLAIMS MADE WARNING FOR DECLARATIONS

NOTICE: THIS POLICY PROVIDES COVERAGE ON A CLAIMS MADE AND REPORTED BASIS SUBJECT TO ITS TERMS. THIS POLICY APPLIES ONLY TO ANY CLAIM FIRST MADE AGAINST THE INSUREDS AND REPORTED TO THE INSURER DURING THE POLICY PERIOD OR THE EXTENDED REPORTING PERIOD (IF APPLICABLE).

PLEASE READ AND REVIEW THE POLICY CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR INSURANCE AGENT OR BROKER.

Whenever printed in this Declarations Page, the boldface type terms shall have the same meanings as indicated in the Policy.

Item 1. Name and Address of **Named Insured**: Policy Number: 1294390
 Tuscan & Company, PA
 Suite 55
 12621 World Plaza Lane
 Fort Myers, FL 33907

Person designated to receive all correspondence from the **Insurer**:
 Jeffrey M. Tuscan
 President

Item 2. **Policy Period**: From July 15, 2014 (inception date) to July 15, 2015 (expiration date)
*(Both dates at 12:01 a.m. Standard Time at the address of the **Named Insured**)*

Item 3. Purchased **Coverage Sections**:
 Employment Practices Liability Insurance Coverage Section: Yes No

Item 4. Limits of Liability for the **Policy Period** (inclusive of **Damages** and **Cost of Defense**):
 A. \$500,000 each **Claim**, but in no event exceeding
 B. \$500,000 in the aggregate for all **Claims**

Item 5. Applicable Deductibles:
 Employment Practices Liability Insurance Coverage Section: \$10,000

Item 6. Premium: \$3,443
 Florida Hurricane Catastrophe Assessment: \$45

Item 7. Prior and Pending Litigation Dates:
 Employment Practices Liability Insurance Coverage Section: July 15, 2011

Item 8. Extended Reporting Period: Option 1: 12 months for 100.00 percent of the full annual premium
Option 2: 24 months for 150.00 percent of the full annual premium
Option 3: 36 months for 200.00 percent of the full annual premium

Item 9. Forms and Endorsements attached:
 Policy Form: CT 22340 (01-06); EPL 24300 (01-06)
 265 (01-14) POLICYHOLDER DISCLOSURE
 CT 241630 (04-12) Accounting Firm Enhancement Endorsement A
 CT 244318 (01-06) Addition to Section IV. Known Wrongful Act Exclusion
 EPL 240045 (rev. 06-07) Florida Employment Practices Liability Amendatory Endorsement
 EPL 243026 (09-06) Addition to Section III. A. Illegal Alien Investigative Proceeding Coverage with Sub-Limit
 EPL 243074 (01-06) Addition to Section III. F. Addition of Domestic Partner Coverage
 EPL 243630 (04-12) Wage and Hour Wrongful Acts Endorsement with Costs of Defense Sub-Limit

Item 10. Notice to the **Insurer** as provided in sections VII. A. and VII. B. of the Common Policy Terms and Conditions Section of this **Policy** shall be sent to:

Monitor Liability Managers, Claims Department
Address: 2850 West Golf Road, Suite 800, Rolling Meadows, IL 60008-4039
Fax: (847) 806-4017
Email: newclaim@monitorliability.com

All other notices required to be given to the **Insurer** under this **Policy** shall be sent to:

Monitor Liability Managers
Address: 2850 West Golf Road, Suite 800, Rolling Meadows, IL 60008-4039
Fax: (847) 806-6282

∆ Employment Practices Liability Insurance **Policy** shall constitute the contract between the **Insureds** and the **Insurer**.

Authorized Representative: Joseph Glura

Date Issued: July 16, 2014

WEG WORKERS COMPENSATION AND EMPLOYERS LIABILITY POLICY

INSURER: TWIN CITY FIRE INSURANCE COMPANY
ONE HARTFORD PLAZA, HARTFORD, CONNECTICUT 06155

NCCI Company Number: 14974
Company Code: 7



*1500176TU19870101 01883

POLICY NUMBER: 76 WEG TU1987
Previous Policy Number: 76 WEG TU1987
HOUSING CODE: 76

Suffix	
LARS	RENEWAL
	07

1. Named Insured and Mailing Address: TUSCAN & COMPANY PA
(No., Street, Town, State, Zip Code)

FEIN Number: 260254161
12621 WORLD PLAZA LN #55
FORT MYERS, FL 33907

State Identification Number(s):
UIN:

The Named Insured is: CORPORATION
Business of Named Insured: ACCOUNTING & AUDITING SERVICES
Other workplaces not shown above: 12621 WORLD PLAZA LN #55
FORT MYERS FL 33907

2. Policy Period: From 08/01/14 To 08/01/15
12:01 a.m., Standard time at the insured's mailing address.

Producer's Name: PAYCHEX INSURANCE AGENCY INC

PO BOX 33015
SAN ANTONIO, TX 78265
Producer's Code: 210705

Issuing Office: THE HARTFORD
3600 WISEMAN BLVD.
SAN ANTONIO TX 78251
(877) 287-1312

Total Estimated Annual Premium: \$1,475
Deposit Premium: N/A
Policy Minimum Premium: \$213 FL

Audit Period: ANNUAL Installment Term:
The policy is not binding unless countersigned by our authorized representative.

Countersigned by *Susan L. Castaneda* 05/31/14
Authorized Representative Date

3. A. Workers Compensation Insurance: Part one of the policy applies to the Workers Compensation Law of the states listed here: FL

B. Employers Liability Insurance: Part Two of the policy applies to work in each state listed in Item 3.A. The limits of our liability under Part Two are:

Bodily injury by Accident	\$100,000	each accident
Bodily injury by Disease	\$500,000	policy limit
Bodily injury by Disease	\$100,000	each employee

C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here:

ALL STATES EXCEPT ND, OH, WA, WY, AND STATES DESIGNATED IN ITEM 3.A. OF THE INFORMATION PAGE.

D. This policy includes these endorsements and schedule:

WC 00 04 21C WC 00 04 22A WC 09 04 03A WC 09 04 07 WC 00 04 14
 WC 00 04 19 WC 09 03 03 WC 09 06 06

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.

Classifications Code Number and Description	Premium Basis Total Estimated Annual Remuneration	Rates Per \$100 of Remuneration	Estimated Annual Premium
8803 AUDITOR, ACCOUNTANT, OR COMPUTER SYSTEM DESIGNER OR PROGRAMMER - TRAVELING	750,200	.15	1,125
TOTAL ESTIMATED ANNUAL STANDARD PREMIUM			1,125
EXPENSE CONSTANT (0900)			200
TERRORISM (9740)	750,200	.020	150
TOTAL ESTIMATED ANNUAL PREMIUM			1,475

Total Estimated Annual Premium: \$1,475
Deposit Premium: N/A
Policy Minimum Premium: \$213 FL

Interstate/Intrastate Identification Number:

Labor Contractors Policy Number:

NAICS: 541219
 SIC: 8721
 UIN:
 NO. OF EMP: 000014

CONTRACT REVIEW CHECKLIST

CONTRACT TYPE: SERVICE PROVIDER AGREEMENT

SUBJECT: Project known as: CN140300 FINANCIAL AUDITOR
between Lee County and Tuscan & Company P.A. (V#363227)

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 Diana

(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 9-26-14

(5) **BOARD**

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

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

2014 SEP 29 PM 1:20
RECEIVED
MINUTES OFFICE

**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****Detail by FEI/EIN Number****Florida Profit Corporation**

TUSCAN & COMPANY, P.A.

Filing Information

Document Number	P07000062989
FEI/EIN Number	260254161
Date Filed	05/29/2007
State	FL
Status	ACTIVE
Effective Date	05/29/2007

Principal Address12621 WORLD PLAZA LN., BLDG 55
FORT MYERS, FL 33907

Changed: 01/25/2008

Mailing Address21131 CAPTAIN NELSON CT
ALVA, FL 33920**Registered Agent Name & Address**TUSCAN, JEFFREY M
21131 CAPTAIN NELSON CT
ALVA, FL 33920**Officer/Director Detail****Name & Address**

Title P, D

TUSCAN, JEFFREY M
21131 CAPTAIN NELSON CT
ALVA, FL 33920

Title T, S

TUSCAN, REBECCA J
21131 CAPTAIN NELSON CT
ALVA, FL 33920**Annual Reports**

Report Year	Filed Date
2012	01/06/2012
2013	01/29/2013
2014	01/13/2014

Document Images

01/13/2014 -- ANNUAL REPORT	View image in PDF format
01/29/2013 -- ANNUAL REPORT	View image in PDF format
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01/25/2008 -- ANNUAL REPORT	View image in PDF format
05/29/2007 -- Domestic Profit	View image in PDF format

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