

**PAYMENT AGREEMENT FOR FINANCIAL AUDITOR SERVICES FOR
OTHER CONSTITUTIONAL OFFICES**

THIS AGREEMENT ("Agreement") is made and entered into by and between the Lee County Board of County Commissioners, a political subdivision of the State of Florida ("County") and Clifton Larson Allen LLP ("Vendor"), a Minnesota corporation authorized to do business in the State of Florida, whose address is 220 South 6th Street, #300, Minneapolis, MN 55402, and whose federal tax identification number is 41-0746749, hereinafter referred to as "Vendor."

WITNESSETH

WHEREAS, the County originally entered into a Prior Agreement to purchase financial auditor services for other constitutional offices through Solicitation No. RFP200390BAG with Vendor on the 7th day of June, 2021 ("Prior Agreement"), Contract # 9100; and,

WHEREAS, during the performance of the Prior Agreement it was determined that it would be in the best interests of the County to add additional audit services from the Vendor to comply with new risk auditing standards, which includes an increase in information technology testing - SAS 143-145, to provide additional services related to increased risk and additional procedures/time in the Sheriff's financial statement audit, and to provide additional work resulting from audit procedures provided for and assistance provided related to the Tax Collector's Internal Service Fund, 5; and,

WHEREAS, the Prior Agreement expired on May 31, 2025, before an amendment could be issued to add additional services to the "Exhibit A Scope of Services", and the corresponding pricing to the "Exhibit B Fee Schedule" of the Prior Agreement, because the price verification and accounting process was still taking place; and,

WHEREAS, the additional services under the Prior Agreement have been performed before the expiration of that Prior Agreement; and,

WHEREAS, the County intends to be bound by this Agreement in order to pay the Vendor for those additional services performed under the Prior Agreement.

NOW, THEREFORE, the County and the Vendor, in consideration of the mutual covenants contained herein, do agree as follows:

I. TERM AND DELIVERY

- A. The Parties agree that this Agreement shall be subject to all of the same terms and conditions as outlined in the Prior Agreement, contract # 9100, entered into between the County and Vendor on the 7th day of June 2021, except that this Agreement will expire 90 calendar days after full execution by both parties.

II. COMPENSATION AND PAYMENT

- A. The County shall pay the Vendor in accordance with the terms and conditions of this Agreement and the Prior Agreement for the additional services that were already rendered during the performance of that Prior Agreement, as set forth in the "Exhibit A Fee Schedule" of this Agreement.

III. MISCELLANEOUS


- A. This Agreement, along with the terms and conditions of the Prior Agreement, constitutes the sole and complete understanding between the parties and supersedes all other contracts between them, whether oral or written, with respect to the subject matter. No amendment, change or addendum to this Agreement is enforceable unless agreed to in writing by both parties and incorporated into this Agreement.
- B. Each individual signing this Agreement directly and expressly warrants that he/she has been given and has received and accepted authority to sign and execute the Agreement on behalf of the party for whom it is indicated he/she has signed, and further has been expressly given and received and accepted authority to enter into a binding agreement on behalf of such party with respect to the matters contained herein and as stated herein.

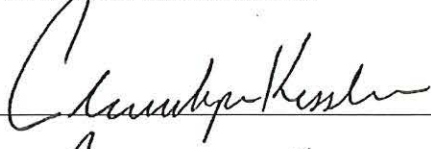
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IN WITNESS WHEREOF, the parties have executed this Agreement as of the date last below written.

WITNESS:

CLIFTON LARSON ALLEN LLP

Signed By: 

Signed By: 

Print Name: Donna Roe

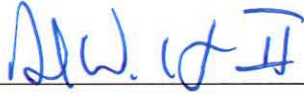
Print Name: CHRISTOPHER KESSLER

Title: PRINCIPAL

Date: 7/14/2025

LEE COUNTY

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

Signed By: 

Print Name: Dave Harner

Title: County Manager

Date: 7/21/25

APPROVED AS TO FORM FOR THE
RELIANCE OF LEE COUNTY ONLY:

BY: 

OFFICE OF THE COUNTY ATTORNEY

EXHIBIT A FEE SCHEDULE



Account Name	Lee Co Bd of Co Comm - Constitutional Officers
Account Number	A132034
Authorization Number	0600388000

<i>Sheriff - Audit procedures related to implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-146, as outlined in the statement of work. See attached detail.</i>	<i>\$9,446.00</i>
<i>Tax Collector - Audit procedures related to implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-146, as outlined in the statement of work. See attached detail.</i>	<i>\$7,076.00</i>
<i>Property Appraiser - Audit procedures related to implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-146, as outlined in the statement of work. See attached detail.</i>	<i>\$5,935.00</i>
<i>Supervisor of Elections - Audit procedures related to implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-146, as outlined in the statement of work. See attached detail.</i>	<i>\$4,411.25</i>
<i>Professional fees related to increased risk and additional procedures/time in the Sheriff's financial statement audit, as outlined in the statement of work. See attached detail.</i>	<i>\$47,768.75</i>
<i>Tax Collector - Professional fees for additional work related to audit procedures and assistance provided related to the Tax Collector's Internal Service Fund, as outlined in the statement of work. See attached detail.</i>	<i>\$20,980.00</i>

TOTAL	\$95,595.00
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Audit Standards Department

Level	Hours	Rate	Total Fee
Sheriff			
Principal	3.75	\$ 500.00	\$ 1,875.00
Director	12.00	\$ 275.00	\$ 3,300.00
Senior	16.00	\$ 220.00	\$ 3,520.00
Staff	5.00	\$ 150.00	\$ 750.00
			<u>\$ 9,445.00</u>

Sheriff - Audit procedures related to Implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-145, as outlined in the statement of work.

Tax Collector

Principal	3.00	\$ 500.00	\$ 1,500.00
Director	9.00	\$ 275.00	\$ 2,475.00
Senior	10.00	\$ 220.00	\$ 2,200.00
Staff	6.00	\$ 150.00	\$ 900.00
			<u>\$ 7,075.00</u>

Tax Collector - Audit procedures related to Implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-145, as outlined in the statement of work.

Property Appraiser

Principal	3.00	\$ 500.00	\$ 1,500.00
Director	7.00	\$ 275.00	\$ 1,925.00
Senior	8.00	\$ 220.00	\$ 1,760.00
Staff	5.00	\$ 150.00	\$ 750.00
			<u>\$ 5,935.00</u>

Property Appraiser - Audit procedures related to Implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-145, as outlined in the statement of work.

Supervisor of Elections

Principal	2.00	\$ 500.00	\$ 1,000.00
Director	3.75	\$ 275.00	\$ 1,031.25
Senior	7.75	\$ 220.00	\$ 1,705.00
Staff	4.50	\$ 150.00	\$ 675.00
			<u>\$ 4,411.25</u>

Supervisor of Elections - Audit procedures related to Implementation of the New Risk Auditing Standards which includes an increase in information technology testing - SAS 143-145, as outlined in the statement of work.

Procedures related to the increased risk in the Sheriff's financial statements

Level	Hours	Rate	Total Fee
Principal	72.30	\$ 500.00	\$ 36,150.00
Director	42.25	\$ 275.00	\$ 11,618.75
Senior	-	\$ 220.00	\$ -
Staff	-	\$ 150.00	\$ -
			<u>\$ 47,768.75</u>

Professional fees related to increased risk and additional procedures/time in the Sheriff's financial statement audit, as outlined in the statement of work.

Procedures and assistance related to the Tax Collector's Internal Service Fund

Level	Hours	Rate	Total Fee
Principal	17.50	\$ 500.00	\$ 8,750.00
Director	-	\$ 275.00	\$ -
Senior	55.50	\$ 220.00	\$ 12,210.00
Staff	-	\$ 150.00	\$ -
			<u>\$ 20,960.00</u>

Tax Collector - Professional fees for additional work related to audit procedures and assistance provided related to the Tax Collector's Internal Service Fund, as outlined in the statement of work.

**AFFIDAVIT OF COMPLIANCE WITH SECTION 287.138 and 787.06, FLORIDA
STATUTES**

Before me, the undersigned authority, personally appeared (Name of
affiant)

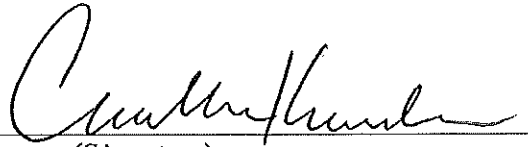
Christopher Kessler _____, who, after being first duly sworn,

deposes and says of his or her personal knowledge the following:

1. Affiant is the (Title) Principal of (Business
Name) CliftonLarsonAllen LLP

_____ which does business in the State of Florida, hereinafter called the "Vendor."

2. Vendor, pursuant to Section 287.138, Florida Statutes, certifies that (1) Vendor is not owned by a government of a foreign country of concern; (2) a government of a foreign country of concern does not have a "controlling interest" in Vendor, as defined by Section 287.138(1)(a), Florida Statutes; and (3) Vendor is not organized under the law of nor has its principal place of business in a foreign country of concern. For the purposes of this affidavit, foreign country of concern means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern, as defined in Section 287.138(1)(c), Florida Statutes, as amended from time to time.
3. Vendor, pursuant to Section 787.06, Florida Statutes, certifies that Vendor does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, as amended from time to time.
4. This Affidavit is executed by the Vendor in accordance with Section 287.138, Florida Statutes, for the purposes of preventing the County from entering contracts with foreign entities of concern which would provide Vendor access to an individual's personal identifying information.
5. This Affidavit is executed by the Vendor in accordance with Section 787.06, Florida Statutes.



(Signature)

July 14, 2025

(Date)

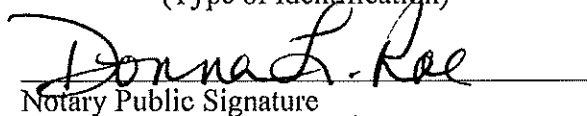
STATE OF Florida

COUNTY OF Lee

Sworn to (or affirmed) and subscribed before me, by means of ☒ physical presence or ☐ online
notarization, this 14th day of July, 2025,

by Christopher Kissler who has produced
(Print or Type Name)

as identification. is personally known to me
(Type of Identification)


Notary Public Signature

Donna L. Roe
Printed Name of Notary Public

2-5-26
Notary Commission Number/Expiration

