

**CITRUS COUNTY MOSQUITO CONTROL DISTRICT
REQUEST FOR PROPOSALS
AUDIT SERVICES**

The Citrus County Mosquito Control District, ("District"), is soliciting proposals from qualified firms of independent Certified Public Accountants to provide professional financial auditing services to the District.

Interested Persons may obtain specifications by call the Citrus County Mosquito Control District Office at (352) 527-7478, e mail requests to bnorris@citrusmosquito.org, or by download from the District website: www.citrusmosquito.org.

I. General Information

- A. **Sealed Proposals** in response to this Request for Proposals ("RFP") must be received no later than 4:30 PM on Friday, September 5, 2025.

Proposals should be in the form of five (5) signed copies sealed in one package and clearly marked "Auditor Proposals." Proposals received after this deadline will be returned to the submitting firm unopened. Expenses incurred in submitting this proposal will not be reimbursed by the District, and these costs should not be included in the fees charged by the contracted firm.

Recommendations will be given to the Board of Commissioners at the Regular Meeting to be held on Wednesday, September 17, 2025, at the Citrus County Mosquito Control Office, 968 N. Lecanto Hwy, Lecanto, FL 34461.

The Board of Commissioners reserves the right to reject any and all proposals and/or waive any and all irregularities in all proposals.

- B. Questions regarding this RFP should be addressed to:

Citrus County Mosquito Control District
Attn.: Beth Norris
968 N. Lecanto Hwy.
Lecanto, FL 34461
(352) 527-7478

- C. All conditions and requirements set forth in this RFP shall become conditions of the contract negotiated with the selected firm unless otherwise stated in that negotiated contract.

- D. The Districts' previous contract for audit services was awarded to:

Mauldin & Jenkins LLC
1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205

II. Nature of Services Required

- A. Scope of Work to be Performed

The District invites independent certified public accounting firms who are licensed to practice in the State of Florida and who are experienced in performing audits for governmental entities to submit Proposals for the performance of annual audit of the District's financial statements for the fiscal years ending September 30, 2025, September 30, 2026 and September 30, 2027. The firm will express an opinion on the fair presentation of its general-purpose financial statements/basic financial statements in conformity with generally accepted accounting principles. An opinion on the fair presentation of the

combining and individual fund and account group financial statements and fund financial statements should also be expressed based upon the auditing procedures applied in the audit of the general purpose financial statements/basic financial statements.

The audit should be performed in accordance with auditing standards generally accepted in the United States of America, and the standards set forth by the Comptroller General of the United States applicable to financial audits which is contained in Government Auditing Standards, the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133 and the Single Audit Act of 1984 and amendments of 1996 as well as the Florida Single Audit Act, the rules of the Auditor General Chapter 10.550, and any other applicable laws or standards.

The District reserves the right to extend the contract for one (1) additional three (3) fiscal year period, providing all terms, conditions, and specifications remain the same, both parties agree to the extension, and such extensions are approved by the District. Successful Proposer shall give written notice to the District not less than ninety (90) days prior to the renewal date of any adjustment in the initial Contract amount. Contract renewal shall be based on satisfactory performance, mutual acceptance, and determination that the Contract is in the best interest of the District.

The Proposer to whom a contract is awarded shall to the extent permitted by law defend, indemnify and hold harmless the District, its commissioners, officers, employees and agents from any and all claims for bodily injury, including death, personal injury and property damage, including damage to property owned by the District, and any other losses, damages, expenses of any kind, including attorneys' fees, court costs and expenses, which arise out of, in connection with, or by reason of services provided by the Proposer or any of its subcontractors, occasioned by the negligence, errors, or other wrongful act or omission of the Proposer, its subcontractors, their officers, employees or agents. The first Ten Dollars (\$10.00) of remuneration paid to the Auditor is consideration for the indemnification herein provided. The extent of liability is in no way limited to, or reduced by the insurance requirements contained in the contract.

The Proposer

A copy of the audited financial statements for the years ending September 30, 2024 and September 30, 2023 are available upon request.

B. Reports to be Issued

A report on the fair presentation of the financial statements of the District as a whole.

A report on compliance with applicable laws and regulations

All applicable reports of State and Federal financial assistance in association with the Single Audit Act of 1984 and amendments of 1996 and the Florida Single Audit Act.

Management letters for the Board of Commissioners.

A report on internal control based on the auditor's understanding of the control structure and assessment of control risk.

A report on the fair presentation of the Statement of Revenues, Expenditures and Allocation of Funds.

Currently, the external audit firm prepares general-purpose financial statements and note disclosures for the District as a whole.

C. Communications with District

Auditors shall assure that the District is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.

2. Significant audit adjustments.
3. Difficulties encountered in performing the audit.

D. 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 years after release of the audit, unless the firm is notified in writing by District of the need to extend the retention period. The auditor will be required to make working papers available upon request, without charge, to any federal, state, or county agency.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. General Information/Conditions

Citrus County Mosquito Control District is a Special Taxing District with total assets as of September 30, 2024, of approximately \$4,467,128, which consist almost entirely of cash and investments. The District's fiscal year begins on October 1 and ends on September 30.

A. Legal Requirements

Proposers are required to comply with all provisions of federal, state, county and local laws, ordinances, rules and regulations that are applicable to the services being offered in this RFP. Without limitation, among requirements of Florida law, the Auditor shall be required to provide proof of enrollment in the E-Verify system, and ensure compliance with all applicable E-Verify requirements, and to execute an Anti-Human Trafficking Affidavit, pursuant to Section 787.06(13), Florida Statutes. The Auditor will be required to comply with the Florida Public Records law, as described at Section 119.0701, Florida Statutes, for retention of and public access to public records, nondisclosure of exempt or confidential records except as authorized by law, transfer of public records at no cost to the District at termination of the contract, and destruction of duplicate exempt or confidential records. The Auditor will be required to make working papers available, upon request to: Federal and State cognizant agencies, successor auditors or other official designees of the DISTRICT. **IF AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (352) 527-7478, BJenkins@citrusmosquito.org, 968 NORTH LECANTO HWY, LECANTO, FLORIDA 34461.**

B. Public Records

Florida law provides that the District records shall, at all times, be open for personal inspection by any person. Information and materials received by the District in connection with an RFP response shall be deemed to be public records subject to public inspection upon award, recommendation for award, or 10 days after Proposals opening, whichever occurs first. However, certain exceptions to the public records law are statutorily provided in Section 119.07, Florida Statutes. If the Proposer believes any of the information contained in its response is exempt from disclosure, then the Proposer must in its response specifically identify the material which is deemed to be exempt and cite the legal authority for the exemption. Otherwise, the District will treat all materials received as public records.

C. Award and Execution of Contract

1. The District will make the award to the responsible and responsive Proposer whose proposal is determined in writing to be the most advantageous to the District, taking into consideration price and the evaluation factors set forth in this Request For Proposals.
2. The District reserves the right to reject any or all proposals, in whole or in part, and to delete items prior to making the award whenever it is deemed in the sole opinion of the District to be in its best interest.

3. Following the selection of a Proposer and the signing of a contract, the Finance Department will notify those Proposers whose proposals are not selected of the name of the selected Proposer.
4. The proposal submitted by the selected Proposer and this Request For Proposals shall become attachments to the contract signed by the District and the selected Proposer. Price quotations and the time-dependent information contained in proposals should be valid for 90 days from the closing date of this Request For Proposals. The District may undertake negotiations with Proposers whose proposals show them to be qualified, responsible and capable of performing the work in accordance with the stated criteria. The District shall not be liable for any costs incurred by Proposers in connection with the preparation or submission of proposals and related materials or negotiations.
5. Upon notice of the award of a contract pursuant to this Request For Proposals, the successful Proposer shall sign the final contract document upon receipt thereof from the Finance Department, and furnish the insurance documents required by the terms of this Request For Proposals. The Proposer shall furnish the District with a signed contract and required insurance documents within 15 calendar days after the date of the notice of award or within such further time as the District may allow. Once the District has received the signed contract and insurance documents, the District's representative will sign the contract.

D. Insurance Requirements

1. Proposers shall be required to provide a Certificate of Insurance to the Citrus County Mosquito Control District, 968 North Lecanto Highway, Lecanto, FL 34461, and should reference Government Auditing Services contract.
2. Prior to renewal, non-renewal, cancellation or change or modification of any insurance policy, at least 30 days advance notice shall be given to the District.
3. Minimum coverage with limits and provisions are as follows:

Workers' Compensation insurance: statutory benefits as provided by statute;

Comprehensive or Commercial General Liability Insurance (including, but not limited to, the following Supplementary Coverages: (i) Contractual Liability to cover liability assumed under the contract resulting from this RFP, and (ii) Product and Completed Operations Liability Insurance, (iii) Broad Form Property Damage Liability Insurance, and (iv) Bodily Injury Liability Insurance): \$1,000,000 per occurrence;

Professional Liability Insurance: \$1,000,000 per occurrence, and

Comprehensive Automobile Liability Insurance: \$1,000,000.

E. Performance Requirements

The audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Chapter 10.550, Rules of the Auditor General.

The District will require seven (7) bound copies of the annual financial report and an electronic copy in PDF format so that they can be electronically inserted in the appropriate places within the Comprehensive Annual Financial Report (CAFR). The format of the report shall be consistent with the format of the CAFR.

The presentation of the annual report to the Board of Commissioners and to the public shall be presented by the selected firm no later than the Board of Commissioners meeting in April.

To the extent that provision of auditing services involves access to confidential information, the selected firm agrees to comply with all applicable statutes, requirements and regulations.

The performance of auditing services may not be subcontracted in whole or in part by the firm without prior written consent from the District.

The District considers response to this RFP by competing firms as purely voluntary, and is under no financial obligation to said firms for the contents of their Proposal.

The District assumes no liability for disclosure or use of any information or materials submitted in response to this RFP for any purpose, and considers that all Proposals are not submitted in confidence and are, therefore, releasable under any applicable Public Records Laws and the Freedom of Information Act, and also assumes no liability for compensation in any form relative to any firm's submittal. All proposals become the property of the District.

IV. Time Requirements

An audit plan should be submitted to the District after awarding the contract. Each following year, this plan will need to be submitted prior to the beginning of interim audit procedures.

V. Assistance Provided by Staff

The District will prepare summary trial balances, provide other information, documentation and explanations, as needed. All information provided will be in the format maintained by the District. Any additional or reformatted schedules will be the responsibility of the auditor.

The District will provide the auditor with reasonable workspace, desks and chairs. The Auditor will also be provided access to telephones, photocopying facilities, the District computer system, and FAX machines.

General Purpose Financial Statement preparation and editing shall be the responsibility of the auditor.

VI. Proposal Requirements

A. Title Page

Information should include the subject of the RFP, the firm's name, the name of a contact person along with an address and phone number, and the date of the proposal.

B. Table of Contents

C. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer to provide the services as outlined in this RFP.

D. Detailed Proposal

1. The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the District in conformity with the requirements of the RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet this RFP's requirements.

The technical proposal should address all the points outlined in this RFP. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this RFP. While additional data may be included, the following items are the prime criteria against which the proposals will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards and the U.S General Accounting Office's Government Auditing Standards, current version.

3. License to Practice in Florida

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Florida.

4. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partner, manager, other supervisors and specialists, and the auditor-in-charge of field work, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm should provide information on the government auditing experience of each person.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement would be assured.

6. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from District.

8. Peer Review

A copy of the firm's latest peer review must be provided in the proposal.

VII. **EVALUATION PROCEDURES**

A. All proposals will be reviewed by the District using the criteria below. Firms that meet the mandatory criteria will have their proposals evaluated for technical qualifications, location and previous Governmental Experience. The following represent the principal selection criteria that will be considered during the evaluation process.

1. Mandatory Elements
 - a. The audit firm is independent and licensed to practice in the State of Florida.
 - b. The firm has no conflict of interest regarding any other work performed by the firm for the District.
 - c. The firm submits a copy of its most recent external quality control review report (peer review) and the firm has a record of quality audit work.
 - d. The firm adheres to the instructions in this RFP on preparing and submitting the proposal.
 - e. Costs/fees as described in Section VIII.
2. Technical Qualifications:
 - a. Expertise and Experience
 - (1) The firm's (and specifically the local office's) experience and performance on comparable government engagement.
 - (2) The qualifications of the firm's professional personnel to be assigned to the engagement and of the firm's management support personnel to be available for technical consultation.
 - (3) Experience performing single audits of Local, State, and Federal funds under the Florida Single Audit Act.
 - b. Audit Approach
 - (1) Adequacy of proposed staffing plan for various segments of the engagement
 - (2) General approach to the audit
 - (3) Sampling methodology
 - (4) Adequacy of analytical procedure and materiality
3. Cost of the Proposed Audit Period
4. Office location from which work will be conducted

B. Final Selection

The Board of Commissioners will make the final decision as to the award of the contract.

C. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between District and the firm selected. District reserves the right without prejudice to reject any or all proposals.

VIII. Additional Considerations

Cost of Service Requirements for Selected Auditor

The proposers shall submit the following:

1. Total All-inclusive Price

The cost of services should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive price is to contain all direct and indirect costs including all out-of-pocket expenses. Prices should be determined for each year of the contract and proposed price increases for the possible extension period.

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The firm will be required to provide a schedule of professional fees and expenses that supports the total all-inclusive price.

3. Out-of-pocket Expenses Included in the Total All-Inclusive Price and Reimbursement Rates

All estimated out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) to be reimbursed should be detailed. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. A statement should be provided stating that travel expenses, included in the all-inclusive price, are in accordance with Section 112.061, Florida Statutes.

4. Rates for Additional Professional Services

If it should become necessary for District to request the auditor to render any additional services to either supplement the services requested in their RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between District and the firm. Any such additional work agreed to between District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the negotiated contract.

5. Manner of Payment

Progress payments will be made on the basis of hours work completed during the course of the engagement and out-of-pocket expenses incurred. Billings must be presented in detailed format including hours anticipated, hours worked, rates, etc. Interim billings shall cover a period of not less than a calendar month.

DISTRICT WILL NOT BE RESPONSIBLE FOR EXPENSES INCURRED IN PREPARING AND SUBMITTING THE TECHNICAL PROPOSAL. SUCH COSTS SHOULD NOT BE INCLUDED.