

Procurement & Warehousing Services

Mauricio R. Stradiotti, Director

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**The School Board of
Broward County, Florida**

Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Torey Alston
Brenda Fam, Esq.
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

November 18, 2024

Robert L. Broline, Jr., Engagement Partner
215 Baytree Drive
Melbourne, Florida 32940

RE: RFP25-001- Professional Auditing Services

To Whom It May Concern:

Attached is the executed Agreement between The School Board of Broward County, Florida, and Carr, Riggs & Ingram, LLC. This is the result of the School Board's approval on November 13, 2024, for Item OO-14. Full details are outlined in the Agreement.

Sincerely,



Mauricio R. Stradiotti, Director
Procurement & Warehousing Services

MRS: bm
Attachment(s)

cc: Belinda Defoor, Purchasing Agent III
Ali Arcese, Director, Audits
Annmarie Richards, Advocacy & Compliance Coordinator, Economic Development & Diversity Compliance



Status: ADDED ITEM

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

2024-11-13	Regular School Board Meeting
CATEGORY:	OO. Operations & Facilities
DEPARTMENT:	Procurement & Warehousing Services

Agenda Item Number:	OO-14.
Consent or Open Item:	Open
Special Order:	NO
Time for Special Order:	

TITLE:	RFP25-001- Professional Auditing Services
	ADDED
REQUESTED ACTION:	Approve the Agreements for Award of Request for Proposals (RFP) RFP25-001- Professional Auditing Services with the following five (5) Vendors: Anthony Brunson P.A.; Carr Riggs & Ingram, LLC; HCT Certified Public Accountants and Consultants LLC; RSM US, LLP; and S. Davis and Associates P.A. District-wide.

RATIONALE:

For the Requested Actions, Background/History, Alignment to the 2027 Goals and Guardrails, Measurable Outcome(s)/Return on Investment, and Financial Impact, please see the Executive Summary.

The Agreements have been reviewed and approved as to form and legal content by the Office of the General Counsel

EXHIBITS:

Executive Summary
Financial Analysis Worksheet
Agreements-5
Revised Award Recommendation

FINANCIAL IMPACT:

\$1,755,000 over the Agreement period of August 21, 2024, through June 30, 2027. An additional estimated financial impact of \$1,170,000 would be needed if the District exercises the two (2) one (1) year renewals.

STRATEGIC PLAN ALIGNMENT:**Student Focus Outcomes**

Accountability

OR Business Operations

BOARD ACTION:

(For Official School Board Records Only)

APPROVED

SOURCE OF ADDITIONAL INFORMATION

Name:	Wanda F. Paul	Phone:	754-321-2611
Name:	Dave G. Rhodes	Phone:	754-321-2402

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

Wanda F. Paul, Chief Operations & Facilities Officer

Signature

Wanda F. Paul, Chief Operations & Facilities Officer

Electronic Signature

Form \$4189 Revised 7/24

HH/JJS

Approved in
Open Board
Meeting On:

November 13, 2024

Loi Chadeff

By:

School Board Chair

AGREEMENT

THIS AGREEMENT is made and entered into by and between:

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

(hereinafter referred to as "SBBC"),
a body corporate and political subdivision of the State of Florida,
whose principal place of business is
600 Southeast Third Avenue, Fort Lauderdale, Florida 33301

and

CARR, RIGGS & INGRAM, LLC

(hereinafter referred to as "VENDOR"),
whose principal place of business is
215 Baytree Drive, Melbourne, Florida 32940

WHEREAS, SBBC issued a Request for Proposal identified as RFP25-001 – Professional Auditing Services ("RFP"); dated February 16, 2024, and amended by Addendum No. 1, dated March 19, 2024, and Addendum No. 2, dated March 25, 2024, all of which are incorporated by reference herein, for the purpose of receiving proposals for professional auditing services; and

WHEREAS, VENDOR offered a proposal dated April 5, 2024, ("Proposal"), incorporated by reference herein, in response to this RFP; and

WHEREAS, VENDOR under its Proposal, has offered to provide professional auditing services to assist the Office of the Chief Auditor to include, but not be limited to, facility audits, general contractor audits, subcontractor payment audits, construction program oversight, site safety and security audits, technology audits, information systems audits, information security audits, operational and compliance audits of business/service departments, internal fund/accounts/activities of schools, forensic audits, consulting services, special investigations, follow-up engagements and process reviews, special payment audits, as requested.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

ARTICLE 1 – RECITALS

1.01 **Recitals**. The parties agree that the foregoing recitals are true and correct and that such recitals are incorporated herein by reference.

ARTICLE 2 – SPECIAL CONDITIONS

2.01 **Term of Agreement**. The term of this Agreement commences on the date of last execution below ("Effective Date") and concludes on June 30, 2027, unless terminated earlier pursuant to section 3.05 of this Agreement. This Agreement may, by mutual agreement between SBBC and VENDOR, be extended for two (2) additional one-year periods, and, if needed, 180 days beyond the expiration date of the renewal period. SBBC and VENDOR may, by mutual agreement, when exercising the option terms provided herein, extend the Agreement for a term period less than the full one (1) year option term. Procurement & Warehousing Services

Department, will, if considering renewing, request a letter of intent to renew from VENDOR, before the end of the current contract period. VENDOR will be notified when the recommendation has been acted upon by the School Board.

2.02 **Scope of Services.** VENDOR shall provide SBBC with services as proposed in its proposal and in compliance with this Agreement, the RFP, and its Addenda.

2.03 **Cost of Services.**

(a) SBBC shall pay VENDOR for services rendered under this Agreement in accordance with the following schedule and the cost shall include all travel and out-of-pocket expenses (all-inclusive):

1)	Partner/Principal Consultant	\$280.00/hr.
2)	Senior Manager/Manager	\$215.00/hr.
3)	Senior Auditor	\$155.00/hr.
4)	Staff Auditor	\$125.00/hr.

(b) Prices offered shall remain firm through the first three (3) years of the Agreement. A request for a price adjustment, with proper documentation justifying the adjustment, may be submitted, in writing, 30 days before the third anniversary date of the Agreement, if renewal will be exercised. Price adjustment requests shall be evaluated on an annual basis thereafter. Unit price adjustments must have written approval from SBBC before invoicing. Any unit price adjustment invoiced without written approval from SBBC shall not be paid, and the invoice returned to the VENDOR for correction. Requests for price adjustments shall not exceed 3% per adjustment.

(c) VENDOR may also provide a written quotation to SBBC for specialized consultant services which are not covered under this contract and would be needed to perform an audit. The written quotation shall provide the type of consultant services requested, the scope of services to be performed and cost of services which may be negotiated by SBBC with the consultant and VENDOR.

(d) VENDOR shall submit a proper and appropriate invoice together with all required documentation to the Office of the Chief Auditor, The School Board of Broward County, Florida, 600 SE 3rd Avenue, Fort Lauderdale, Florida 33301. SBBC will pay VENDOR's proper and appropriate invoice within thirty (30) calendar days of the date of same invoice.

(e) Costs shall not exceed the amount as stated on the Purchase Order(s). VENDOR may offer SBBC a special educational discount for pricing and reduce the cost of services during the term of this Agreement. VENDOR may invoice SBBC at an hourly rate less than their original bid price.

2.04 **SBBC Disclosure of Education Records.**

(a) SBBC staff will provide VENDOR with the education records in this section for the following purpose: To provide professional auditing services for SBBC, including but not limited to forensic and other facility-related audits, site safety and security audits, technology audits, information system audits, information security audits, internal fund/accounts/activities of schools, and process reviews.

(b) SBBC will provide VENDOR with the following education records, via "view only" on-site, secure email, hard copy, and/or VENDOR's online portal:

- 1) Student first and last name
- 2) Any education records pertaining to the audit
- 3) Behavioral Threat Assessment reports
- 4) Student attendance history
- 5) Student academic history
- 6) Student behavioral history
- 7) Student discipline history
- 8) ESE, 504, and/or Gifted history
- 9) Student/parent/teacher interviews
- 10) Student/witness/teacher statements
- 11) Student/parent mental health interviews
- 12) Student mental health referrals
- 13) Student referrals for school-based counseling
- 14) Student counseling notes

(c) FERPA Exception to Consent: VENDOR is considered a "school official" with a legitimate educational interest to receive the aforementioned types of information from SBBC student education records for the purposes listed above. Pursuant to the Family Educational Rights and Privacy Act (FERPA), 34 CFR 99.31(a)(1), these records may be provided without prior parental consent. Prior written consent of the parent or student age 18 or over is needed for any types or purposes of disclosures of education records beyond those listed in this section.

(d) The requirements of this section supersede any uses and disclosures of education records or the like as listed in VENDOR's privacy policies if any.

2.05 VENDOR Safeguarding Confidentiality of Education Records.

(a) Notwithstanding any provision to the contrary within this Agreement, VENDOR, shall:

1) fully comply with the requirements of Sections 1002.22, 1002.221, and 1002.222, Florida Statutes; the Family Educational Rights and Privacy Act, 20 U.S.C § 1232g (FERPA) and its implementing regulations (34 C.F.R. Part 99), and any other state or federal law or regulation regarding the confidentiality of student information and records;

2) hold any education records in strict confidence and not use or re-disclose same except as required by this Agreement or as required or permitted by law unless the parent of each student or a student age 18 or older whose education records are to be shared provides prior written consent for their release;

3) ensure that, at all times, all of its employees who have access to any education records during the term of their employment shall abide strictly by its obligations under this Agreement and that access to education records is limited only to its employees that require the information to carry out the responsibilities under this Agreement and shall provide said list of employees to SBBC upon request;

4) safeguard each education record through administrative, physical, and technological safety standards to ensure that adequate controls are in place to protect the education records and information in accordance with FERPA's privacy requirements;

5) utilize the education records solely for the purposes of providing products and services as contemplated under this Agreement; and shall not share, publish, sell, distribute, target advertise or display education records to any third party, in compliance with Section 1006.1494, Florida Statutes; and shall, otherwise be in full be in compliance with Section 1006.1494, Florida Statutes;

6) notify SBBC immediately upon discovery of a breach of confidentiality of education records by telephone at 754-321-0300 (Manager, Information Security), and 754-321-1900 (Privacy Officer), and email at privacy@browardschools.com, and take all necessary notification steps as may be required by federal and Florida law, including, but not limited to, those required by Section 501.171, Florida Statutes;

7) fully cooperate with appropriate SBBC staff, including its Privacy Officer and Information Technology staff to resolve any privacy investigations and concerns in a timely manner;

8) prepare and distribute, at its own cost, any and all required breach notifications, under federal and Florida Law, or reimburse SBBC any direct costs incurred by SBBC for doing so, including, but not limited to, those required by Section 501.171, Florida Statutes;

9) be responsible for any fines or penalties for failure to meet breach notice requirements pursuant to federal and/or Florida law;

10) provide SBBC with the name and contact information of its employee who shall serve as SBBC's primary security contact and shall be available to assist SBBC in resolving obligations associated with a security breach of confidentiality of education records;

11) purge education records from any media once the media is no longer in use or is to be disposed.

(b) All education records shall remain the property of SBBC, and any party contracting with SBBC serves solely as custodian of such information pursuant to this Agreement and claims no ownership or property rights thereto and, upon termination of this Agreement shall, at SBBC's request, return to SBBC or purge of the education records in compliance with the applicable Florida Retention Schedules and provide SBBC with a written acknowledgment of said disposition.

(c) VENDOR shall, for itself, its officers, employees, agents, representatives, contractors or subcontractors, fully indemnify and hold harmless SBBC and its officers and employees for any violation of this section, including, without limitation, defending SBBC and its officers and employees against any complaint, administrative or judicial proceeding, payment of any penalty imposed upon SBBC, or payment of any and all costs, damages, judgments or losses incurred by or imposed upon SBBC arising out of a breach of this covenant by the party, or an officer, employee, agent, representative, contractor, or sub-contractor of the party to the extent that the party or an officer, employee, agent, representative, contractor, or sub-contractor of the party shall either intentionally or negligently violate the provisions of this section or of Sections 1002.22 and/or 1002.221, Florida Statutes. This section shall survive the termination of all performance required or the conclusion of all obligations existing under this Agreement.

2.06 **SBBC Disclosure of Employee Records, Security Records, and/or Proprietary Records.**

(a) SBBC staff will provide VENDOR with the employee records in this section for the following purposes: To provide professional auditing services for SBBC, including but not limited to facility audits, special payment audits, forensic and other facility-related audits, progress payment audits, site safety and security audits, technology audits, information system audits, information security audits, operational audits of business/service departments, internal fund/accounts/activities of schools, and process reviews.

(b) SBBC will provide VENDOR with the following employee records, security records and/or proprietary records via “view only” on-site, secure email, hard copy, and/or VENDOR’s online portal. These records may include but are not limited to:

- 1) Florida Inventory School Houses (FISH) building plans
- 2) Blueprints
- 3) Schematic drawings
- 4) Diagrams
- 5) Security videos
- 6) Voice recordings of any kind
- 7) Text messages

(c) The requirements of this section supersede any uses and disclosures of employee records, security records, and/or privacy records as listed in VENDOR's privacy policies, if any.

2.07 VENDOR Safeguarding the Confidentiality of Employee Records, Security Records, and/or Proprietary Records.

Notwithstanding any provision to the contrary within this Agreement, VENDOR shall:

a) fully comply with the requirements of state or federal law or regulation regarding the confidentiality of employee records, security records, and/or proprietary records.

b) hold the employee records, security records, and/or proprietary records in strict confidence and not use or disclose same except as required by this Agreement or as required or permitted by law,

c) only share employee records, security records, and/or proprietary records with those who have a need to access the information in order to perform their assigned duties in the performance of this Agreement,

d) protect employee records, security records, and/or proprietary records through administrative, physical and technological safeguards to ensure adequate controls are in place to protect the employee records, security records, and/or proprietary records and information,

e) notify SBBC immediately upon discovery of a breach of confidentiality of employee records, security records, and/or privacy records by telephone at 754-321-0300 (Manager, Information Security), and 754-321-1900 (Privacy Officer), and email at privacy@browardschools.com; and take all necessary notification steps as may be required by federal and Florida law, including, but not limited to, those required by Section 501.171, Florida Statutes,

f) prepare and distribute, at its own cost, any and all required notifications, under federal and Florida Law, or reimburse SBBC any direct costs incurred by SBBC for doing so, and

g) be responsible for any fines or penalties for failure to meet notice requirements pursuant to federal and/or Florida law. This section shall survive the termination of all performance required or conclusion of all obligations existing under this Agreement.

2.08 **Inspection of *VENDOR*'s Records by SBBC.** *VENDOR* shall establish and maintain books, records, and documents (including electronic storage media) sufficient to reflect all income and expenditures of funds provided by SBBC under this Agreement. All *VENDOR*'s applicable records, regardless of the form in which they are kept, shall be open to inspection and subject to audit, inspection, examination, evaluation, and reproduction, during normal working hours, by SBBC's agent or its authorized representative to permit SBBC to evaluate, analyze, and verify the satisfactory performance of the terms and conditions of this Agreement and to evaluate, analyze, and verify the applicable business records of *VENDOR* directly relating to this Agreement in order to verify the accuracy of invoices provided to SBBC. Such audit shall be no more than one (1) time per calendar year.

(a) **Duration of Right to Inspect.** For the purpose of such audits, inspections, examinations, evaluations, and reproductions, SBBC's agent or authorized representative shall have access to *VENDOR*'s records from the Effective Date of this Agreement, for the duration of the term of this Agreement, and until the later of five (5) years after the termination of this Agreement or five (5) years after the date of final payment by SBBC to *VENDOR* pursuant to this Agreement.

(b) **Notice of Inspection.** SBBC's agent or its authorized representative shall provide *VENDOR* reasonable advance written notice [not to exceed two (2) weeks] of any intended audit, inspection, examination, evaluation, and reproduction.

(c) **Audit Site Conditions.** SBBC's agent or its authorized representative shall have reasonable access to *VENDOR*'s facilities and to any and all records related to this Agreement, and shall be provided adequate and appropriate work space in order to exercise the rights permitted under this section.

(d) **Failure to Permit Inspection.** Failure by *VENDOR* to permit audit, inspection, examination, evaluation, and reproduction as permitted under this section constitute grounds for termination of this Agreement by SBBC for cause and are grounds for SBBC's denial of some or all of any *VENDOR*'s claims for payment.

(e) **Overcharges and Unauthorized Charges.** If an audit conducted in accordance with this section discloses overcharges or unauthorized charges to SBBC by *VENDOR* in excess of two percent (2%) of the total billings under this Agreement, the actual cost of SBBC's audit shall be paid by *VENDOR*. If the audit discloses billings or charges to which *VENDOR* is not contractually entitled, *VENDOR* shall pay said sum to SBBC within twenty (20) calendar days of receipt of written demand.

(f) **Inspection of Subcontractor's Records.** If applicable, *VENDOR* shall require any and all subcontractors, insurance agents and material suppliers (hereafter referred to as "Payees") providing services or goods with regard to this Agreement to comply with the requirements of this section by insertion of such requirements in any written subcontract. Failure by *VENDOR* to include such requirements in any subcontract constitute grounds for termination of this Agreement by SBBC for cause and are grounds for the exclusion of some or all of any

Payees' costs from amounts payable by SBBC to VENDOR pursuant to this Agreement and such excluded costs shall become the liability of VENDOR.

(g) Inspector General Audits. VENDOR shall comply and cooperate immediately with any inspections, reviews, investigations, or audits deemed necessary by the Florida Office of the Inspector General or by any other state or federal officials.

2.09 Auditing of Data Protection Controls.

(a) VENDOR or any of VENDOR's subcontractors with access to SBBC data shall provide an attestation stating VENDOR and/or VENDOR's subcontractors with access to SBBC data have undergone a third-party audit and the security controls being used comply with acceptable security standards. This attestation shall be provided to SBBC within ten (10) calendar days after the Effective Date of this Agreement and before the commencement of services by VENDOR or by any of VENDOR's subcontractors with access to SBBC data under this Agreement.

(b) At a minimum, the audit shall show what controls are used to:

- 1) protect SBBC against unauthorized access, unauthorized disclosure, and damage;
- 2) reduce the risk of compromise of the availability, integrity, confidentiality, and privacy of the provided SBBC data;
- 3) ensure SBBC student and/or staff personal information is collected, used, retained, disclosed, and disposed of in a manner to meet VENDOR'S objectives while also ensuring the data is protected from unauthorized use or disclosure; and
- 4) monitor compliance with established security controls.

(c) Additionally, VENDOR and/or VENDOR's subcontractors with access to SBBC data shall, at minimum, annually complete a third-party assessment of their security controls showing compliance with acceptable security standards and maintain compliance during the agreement. VENDOR shall provide SBBC an attestation of continued compliance by VENDOR and/or VENDOR's subcontractors with access to SBBC data within ten (10) business days of written request by SBBC.

2.10 Notice. When any of the parties desire to give notice to the other, such notice must be in writing, sent by U.S. Mail, postage prepaid, addressed to the party for whom it is intended at the place last specified; the place for giving notice shall remain such until it is changed by written notice in compliance with the provisions of this paragraph. For the present, the parties designate the following as the respective places for giving notice:

To SBBC:	Superintendent of Schools The School Board of Broward County, Florida 600 Southeast Third Avenue Fort Lauderdale, Florida 33301
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With a Copy to:	Chief Auditor
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Office of the Chief Auditor
The School Board of Broward County, Florida
600 Southeast Third Avenue
Fort Lauderdale, Florida 33301

To VENDOR: Robert L. Broline, Jr., Engagement Partner
215 Baytree Drive
Melbourne, Florida 32940

With a Copy to: Deborah A. Goode, Relationship Partner
215 Baytree Drive
Melbourne, Florida 32940

2.11 **E-Verify**. Pursuant to Section 448.095, Florida Statutes, any party contracting with SBBC shall register with and use the E-Verify system to verify the work authorization for all employees hired during the course of this Agreement. Any such party shall require any subcontractors used to perform the duties and responsibilities under this Agreement to register with and use the E-Verify system to verify the work authorization for all employees that the subcontractor hires during the course of this Agreement. If applicable, any such party must also obtain and retain an affidavit from a subcontractor stating that the subcontractor does not employ, contract with or subcontract with anyone who is not duly authorized to work in the United States. If SBBC has a good faith belief that any such party has knowingly violated Section 448.09(1), Florida Statutes, SBBC may immediately terminate this Agreement for cause and without notice or an opportunity to cure the violation. Termination by SBBC pursuant to this section is not a breach of this Agreement and may not be considered as such.

2.12 **Background Screening**. VENDOR shall comply with all requirements of Sections 1012.32, 1012.465, 1012.467, and 1012.468, Florida Statutes, and all of its personnel who (a) are to be permitted access to school grounds when students are present, (b) will have direct contact with students, or (c) have access or control of school funds, will successfully complete the background screening required by the referenced statutes and meet the standards established by the statutes. Personnel who are subject to background screening include all of VENDOR's non-exempt employees, representatives, agents, and sub-contractors performing duties under this Agreement who meet any of the three (3) descriptions listed above. This background screening will be conducted by SBBC in advance of VENDOR or its personnel providing any services under this Agreement. VENDOR shall bear the cost of acquiring the background screening required by Section 1012.32, Florida Statutes, and any fee imposed by the Florida Department of Law Enforcement (FDLE) to maintain the fingerprints provided with respect to VENDOR and its personnel. The parties agree that the failure of VENDOR to perform any of the duties described in this section shall constitute a material breach of this Agreement entitling SBBC to terminate this Agreement immediately for cause and with no opportunity required to permit VENDOR to cure such default and no further responsibilities or duties for SBBC to perform under this Agreement. VENDOR agrees to indemnify and hold harmless SBBC, its officers and employees from any liability in the form of physical or mental injury, death or property damage resulting from VENDOR's failure to comply with the requirements of this section or with Sections 1012.32, 1012.465, 1012.467, and 1012.468, Florida Statutes. SBBC issued identification badges must be worn at all times when on SBBC property or when performing services for SBBC and must be worn where they are visible and easily readable.

2.13 **Public Records**. The following provisions are required by Section 119.0701, Florida Statutes, and may not be amended. VENDOR shall keep and maintain public records required by SBBC to perform the services required under this Agreement. Upon request from

SBBC's custodian of public records, VENDOR shall provide SBBC with a copy of any requested public records or to allow the requested public records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law. VENDOR shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement's term and following completion of the Agreement if VENDOR does not transfer the public records to SBBC. Upon completion of the Agreement, VENDOR shall transfer, at no cost, to SBBC all public records in possession of VENDOR or keep and maintain public records required by SBBC to perform the services required under the Agreement. If VENDOR transfers all public records to SBBC upon completion of the Agreement, VENDOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If VENDOR keeps and maintains public records upon completion of the Agreement, VENDOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to SBBC, upon request from SBBC's custodian of public records, in a format that is compatible with SBBC's information technology systems.

IF A PARTY TO THIS AGREEMENT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 754-321-1900, RECORDREQUESTS@BROWARDSCHOOLS.COM, RISK MANAGEMENT DEPARTMENT, PUBLIC RECORDS DIVISION, 600 SOUTHEAST THIRD AVENUE, FORT LAUDERDALE, FLORIDA 33301.

2.14 **Liability.** This section survives the termination of all performance or obligations under this Agreement and is fully binding until such time as any proceeding brought on account of this Agreement is barred by any applicable statute of limitations.

(a) **By SBBC.** SBBC agrees to be fully responsible up to the limits of Section 768.28, Florida Statutes, for its acts of negligence, or its employees' acts of negligence when acting within the scope of their employment and agrees to be liable, up to the limits of Section 768.28, Florida Statutes, for any damages resulting from said negligence.

(b) **By VENDOR.** VENDOR agrees to indemnify, hold harmless and defend SBBC, its agents, servants and employees from any and all claims, judgments, costs, and expenses including, but not limited to, reasonable attorney's fees, reasonable investigative and discovery costs, court costs, and all other sums which SBBC, its agents, servants, and employees may pay or become obligated to pay on account of any, all and every claim or demand, or assertion of liability, or any claim or action founded thereon, arising or alleged to have arisen out of or due to the products, goods, or services furnished by VENDOR, its agents, servants, or employees; the equipment of VENDOR, its agents, servants, or employees while such equipment is on premises owned or controlled by SBBC; or the negligence of VENDOR or the negligence of VENDOR's agents when acting within the scope of their employment, whether such claims, judgments, costs, and expenses are for damages, damage to property including SBBC's property, and injury or death of any person whether employed by VENDOR, SBBC, or otherwise.

2.15 **Insurance Requirements.** VENDOR shall comply with the following insurance requirements throughout the term of this Agreement:

(a) **General Liability.** VENDOR shall have and maintain General Liability insurance with limits of not less than one million dollars (\$1,000,000) per occurrence for Bodily Injury/
Agreement with Carr, Riggs & Ingram, LLC

Property Damage; \$1,000,000 General Aggregate; and Limits of not less than \$1,000,000 for Products/Completed Operations Aggregate.

(b) Professional Liability/Errors & Omissions. VENDOR shall have and maintain Professional Liability/Errors & Omissions insurance with a limit of not less than \$1,000,000 per occurrence covering any services provided under this Agreement.

(c) Workers' Compensation. In accordance with Chapter 440, Florida Statutes, VENDOR shall have and maintain Workers' Compensation insurance and Employer's Liability limits of not less than \$100,000/\$100,000/\$500,000 (each accident/disease-each employee/disease-policy limit).

(d) Auto Liability. VENDOR shall have and maintain Owned, Non-Owned and Hired Auto Liability insurance with Bodily Injury and Property Damage with limits of not less than \$1,000,000 Combined Single Limit. If VENDOR does not own any vehicles, it shall have and maintain hired and non-owned automobile liability coverage in the amount of \$1,000,000. In addition, an affidavit signed by VENDOR must be furnished to SBBC stating the following: "VENDOR does not own any vehicles. If VENDOR acquires any vehicles during the term of the Agreement, VENDOR agrees to provide proof of "Any Auto" coverage effective as of the date of vehicle acquisition."

(e) Acceptability of Insurance Carriers. The insurance policies required under this Agreement shall be issued by companies qualified to do business in the State of Florida and having a rating of at least A- VI by AM Best or Aa3 by Moody's Investor Service.

(f) Verification of Coverage. Proof of the required insurance must be furnished by VENDOR to SBBC's Risk Management Department by Certificate of Insurance within fifteen (15) calendar days of the date of this Agreement. All certificates (and any required documents) must be received and approved by SBBC's Risk Management Department before any work commences in order to permit VENDOR sufficient time to remedy any deficiencies. VENDOR must verify its account information and provide contact details for its Insurance Agent via the link provided to it by email.

(g) Required Conditions. Liability policies must include the following terms on the Certificate of Insurance:

- 1) The School Board of Broward County, Florida, its members, officers, employees, and agents are added as additional insureds.
- 2) All liability policies are primary of all other valid and collectible coverage maintained by The School Board of Broward County, Florida.
- 3) Certificate Holder: The School Board of Broward County, Florida, 600 SE 3rd Avenue, Fort Lauderdale, Florida 33301.

(h) Cancellation of Insurance. VENDOR is prohibited from providing services under this Agreement with SBBC without first obtaining the minimum required insurance coverage and must notify SBBC within two (2) business days if required insurance is canceled.

(i) SBBC reserves the right to review, reject or accept any required policies of insurance, including limits, coverages, or endorsements herein throughout the term of this Agreement.

2.16 Nondiscrimination.

(a) As a condition of entering into this Agreement, VENDOR represents and warrants that it will comply with the SBBC's Commercial Nondiscrimination Policy, as described under, Section D.1 of SBBC's Policy No. 3330 – Supplier Diversity Outreach Program.

(b) As part of such compliance, VENDOR shall not discriminate on the basis of race, color, religion, ancestry or national origin, sex, age, marital status, sexual orientation, or on the basis of disability or other unlawful forms of discrimination in the solicitation, selection, hiring, or commercial treatment of subcontractors, vendor's, suppliers, or commercial customers, nor shall VENDOR retaliate against any person for reporting instances of such discrimination. VENDOR shall provide equal opportunity for subcontractors, vendors, and suppliers to participate in all of its public sector and private sector subcontracting and supply opportunities, provided that nothing contained in this clause shall prohibit or limit otherwise lawful efforts to remedy the effects of marketplace discrimination that have occurred or are occurring in the SBBC's relevant marketplace. VENDOR understands and agrees that a material violation of this clause is considered a material breach of this Agreement and may result in termination of this Agreement, disqualification of the company from participating in SBBC Agreements, or other sanctions. This clause is not enforceable by or for the benefit of, and creates no obligation to, any third-party.

2.17 Certification Regarding Scrutinized Activities. Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing an Agreement for goods or services of any amount if, at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing an Agreement for goods or services over One Million Dollars and 00/100 Cents (\$1,000,000.00) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to Section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria. Entering into this Agreement constitutes certification by VENDOR that it is not listed on any of the following: (a) the Scrutinized Companies that Boycott Israel List, (b) Scrutinized Companies with Activities in Sudan List, or (c) the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. VENDOR further certifies that it is not engaged in a boycott of Israel or engaged in business operations in Cuba or Syria. VENDOR acknowledges that pursuant to Section 287.135, Florida Statutes, the submission of a false certification may subject it to civil penalties, attorney's fees, and/or costs. VENDOR further understands that any Agreement with SBBC for goods or services of any amount may be terminated at SBBC's option if VENDOR (a) is found to have submitted a false certification, (b) has been placed on the List of Scrutinized Companies that Boycott Israel, or (c) is engaged in a boycott of Israel. And, in addition to the foregoing, if the amount of the Agreement is one million dollars (\$1,000,000) or more, the Agreement may be terminated at SBBC's option if VENDOR is found to have submitted a false certification, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria.

2.18 Annual Appropriation. SBBC's performance and obligations under this Agreement is contingent upon an annual budgetary appropriation by its governing body. If SBBC does not allocate funds for the payment of services or products to be provided under this Agreement, this Agreement may be terminated by SBBC at the end of the period for which funds have been allocated. SBBC shall notify the other party at the earliest possible time before such termination. No penalty accrues to SBBC if this provision is exercised, and SBBC is not obligated or liable for any future payments due or any damages as a result of termination under this section.

2.19 **Excess Funds.** Any party receiving funds paid by SBBC under this Agreement agrees to promptly notify SBBC of any funds erroneously received from SBBC upon the discovery of such erroneous payment or overpayment. Any such excess funds shall be refunded to SBBC, together with any applicable statutory interest.

2.20 **Proprietary Information.**

(a) Any documents or materials submitted to SBBC shall be open for inspection by any person in accordance with Section 119.07, Florida Statutes, except as otherwise exempted from disclosure by applicable law. A party contracting with SBBC must clearly mark, label, designate, or identify any portions of any documents or materials it provides to SBBC which are claimed to be confidential and exempt from public inspection, provided that the confidential or exempt portions of such documents or materials are clearly marked with specific citations of law that provide the asserted confidentiality or exemption. A contracting party's failure to identify any confidential or exempt portions of documents or materials or to specify the law establishing their confidential or exempt status is a waiver of confidential or exempt status for any such unidentified or unsupported portions of any documents or materials.

(b) If SBBC receives a public record request for documents or materials in its custody under this Agreement which have been properly marked as confidential or exempt, SBBC will notify the contracting party of the public records request. The notice shall state that the requested materials will be produced by SBBC to the requesting party within ten (10) calendar days of the date of the written notification, unless the contracting party has initiated an action at its sole cost and expense in a court of competent jurisdiction to preclude the release of the requested materials. The contracting party shall name the party requesting the documents or materials as a defendant and will not name SBBC as a party to the action, but will provide SBBC with notice of such proceedings. The contracting party agrees to indemnify SBBC for any costs, expenses, and attorney's fees SBBC may incur with regard to any legal proceedings and judgments that may arise from the request for the contracting party's public records that are subject to claims of confidential or exempt status. A failure to timely initiate the legal action required by this paragraph is a waiver of any claim that the requested information is confidential and exempt from public disclosure. The contracting party waives any cause of action against SBBC for the release of materials pursuant to a public records request except for any claims based upon the intentional or grossly negligent conduct of any employee of SBBC.

2.21 **Affidavit Regarding the Use of Coercion for Labor and Services.** Pursuant to Section 787.06(13), Florida Statutes, all nongovernmental entities executing, renewing, or extending a contract with SBBC must provide an affidavit signed by an officer or representative of the nongovernmental entity under penalty of perjury stating that the nongovernmental entity does not use coercion for labor or services as defined in that statute. The submission of a false affidavit may subject a nongovernmental entity to civil penalties, attorney's fees, and/or costs. Any Agreement with SBBC shall be terminated by SBBC without recourse if a nongovernmental entity is found to have submitted a false affidavit.

2.22 **Priority of Documents.** In the event of a conflict between documents, the following priority of documents governs:

- First: This Agreement, then;
- Second: Addendum No. 1, then;
- Third: RFP25-001- Professional Auditing Services, then;
- Fourth: Proposal submitted in response to the RFP by VENDOR.

2.23 **Incorporation by Reference.** incorporated into this Agreement by reference.

The RFP, its Addendum, and the Proposal are

ARTICLE 3 – GENERAL CONDITIONS

3.01 **No Waiver of Sovereign Immunity.** Nothing herein is intended to serve as a waiver of sovereign immunity by any agency or political subdivision to which sovereign immunity may be applicable or of any rights or limits to liability existing under Section 768.28, Florida Statutes. This section survives the termination of all performance or obligations under this Agreement and is fully binding until such time as any proceeding brought on account of this Agreement is barred by any applicable statute of limitations.

3.02 **No Third-Party Beneficiaries.** The parties expressly acknowledge that it is not their intent to create or confer any rights or obligations under this Agreement in or upon any third person or entity under this Agreement. None of the parties intend to directly or substantially benefit a third party by this Agreement. The parties agree that there are no third-party beneficiaries to this Agreement and that no third party is entitled to assert a claim against any of the parties based upon this Agreement. Nothing herein shall be construed as consent by an agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of any Agreement.

3.03 **Independent Contractor.** The parties to this Agreement are acting in the capacity of independent contractors and not as an officer, employee or agent of one another. Neither party or its respective agents, employees, subcontractors or assignees shall represent to others that it has the authority to bind the other party unless specifically authorized in writing to do so. No right to SBBC retirement, leave benefits or any other benefits of SBBC employees exists as a result of the performance of any duties or responsibilities under this Agreement. SBBC is not responsible for Social Security, withholding taxes, contributions to unemployment compensation funds or insurance for the other party or the other party's officers, employees, agents, subcontractors or assignees.

3.04 **Default.** The parties agree that, if either party is in default of its obligations under this Agreement, the non-defaulting party shall provide to the defaulting party (30) days' written notice to cure the default. However, if said default cannot be cured within said thirty (30) day period and the defaulting party is diligently attempting in good faith to cure same, the time period shall be reasonably extended to allow the defaulting party additional cure time. Upon the occurrence of a default that is not cured during the applicable cure period, this Agreement may be terminated by the non-defaulting party upon thirty (30) days' notice. This remedy is not intended to be exclusive of any other remedy, and each and every such remedy is cumulative and shall be in addition to every other remedy now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder precludes any other or future exercise thereof. Nothing in this section shall be construed to preclude termination for convenience pursuant to section 3.05.

3.05 **Termination.** This Agreement may be terminated with or without cause by SBBC during the term hereof upon thirty (30) days' written notice to the other parties of its desire to terminate this Agreement. In the event of such termination, SBBC is entitled to a *pro rata* refund of any pre-paid amounts for any services scheduled to be delivered after the effective date of such termination. SBBC has no liability for any property left on SBBC's property by any party to this Agreement after the termination of this Agreement. Any party contracting with SBBC under this Agreement agrees that any of its property placed upon SBBC's facilities pursuant to this Agreement shall be removed within ten (10) business days following the termination, conclusion or cancellation of this Agreement and that any such property remaining upon SBBC's facilities

after that time shall be deemed to be abandoned, that title to such property shall pass to SBBC, and that SBBC may use or dispose of such property as SBBC deems fit and appropriate.

3.06 **Compliance with Laws.** Each party shall comply with all applicable federal, state and local laws, SBBC policies, codes, rules and regulations in performing its duties, responsibilities and obligations pursuant to this Agreement.

3.07 **Place of Performance.** All of SBBC's obligations under the terms of this Agreement are reasonably susceptible of being performed in Broward County, Florida and shall be payable and performable in Broward County, Florida.

3.08 **Governing Law and Venue.** This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any disputes, controversies, or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted exclusively to the jurisdiction of the State courts of the Seventeenth Judicial Circuit of Broward County, Florida or to the jurisdiction of the United States District Court for the Southern District of Florida. Each party agrees and admits that the state courts of the Seventeenth Judicial Circuit of Broward County, Florida or the United States District Court for the Southern District of Florida has jurisdiction over it for any dispute arising under this Agreement.

3.09 **Entirety of Agreement.** This document incorporates and includes all prior negotiations, correspondence, conversations, agreements and understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or

understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, the parties agree that no deviation from the terms hereof is predicated upon any prior representations or agreements, whether oral or written.

3.10 **Binding Effect.** This Agreement is binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

3.11 **Assignment.** Neither this Agreement nor any interest herein may be assigned, transferred or encumbered by any party without the prior written consent of the other party. There shall be no partial assignments of this Agreement including, without limitation, the partial assignment of any right to receive payments from SBBC.

3.12 **Captions.** The captions, section designations, section numbers, article numbers, titles and headings appearing in this Agreement are inserted only as a matter of convenience, have no substantive meaning, and in no way define, limit, construe or describe the scope or intent of such articles or sections of this Agreement, nor in any way affect this Agreement and shall not be construed to create a conflict with the provisions of this Agreement.

3.13 **Severability.** If any one or more of the sections, paragraphs, sentences, clauses or provisions contained in this Agreement is held by a court of competent jurisdiction to be invalid, illegal, unlawful, unenforceable or void in any respect, such does not affect the remaining portions of this Agreement and the same remain in full force and effect as if such invalid, illegal, unlawful, unenforceable or void sections, paragraphs, sentences, clauses or provisions had never been included.

3.14 **Preparation of Agreement.** The parties acknowledge that they have sought and obtained whatever competent advice and counsel necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to herein expresses their mutual intent and the resulting

document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

3.15 **Amendments.** No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by each party hereto.

3.16 **Waiver.** The parties agree that each requirement, duty and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof. Any party's failure to enforce any provision of this Agreement is not a waiver of such provision or modification of this Agreement unless the waiver is in writing and signed by the party waiving such provision. A written waiver is only effective as to the specific instance for which it is obtained and shall not be deemed a continuing or future waiver.

3.17 **Force Majeure.** Neither party is obligated to perform any duty, requirement or obligation under this Agreement if such performance is prevented by fire, hurricane, earthquake, explosion, wars, sabotage, accident, flood, acts of God, strikes, or other labor disputes, riot or civil commotions, epidemics, pandemics, government regulations, and the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, or by reason of any other matter or condition beyond the control of either party, and which cannot be overcome by reasonable diligence and without unusual expense ("Force Majeure"). In no event shall lack of funds on the part of either party be deemed Force Majeure.

3.18 **Survival.** All representations and warranties made herein, indemnification obligations, obligations to reimburse SBBC, obligations to maintain and allow inspection and audit of records and property, obligations to maintain the confidentiality of records, reporting requirements, and obligations to return public funds survive the termination of this Agreement.

3.19 **Agreement Administration.** SBBC has delegated authority to the Superintendent of Schools or his/her designee to take any actions necessary to implement and administer this Agreement.

3.20 **Counterparts and Multiple Originals.** This Agreement may be executed in multiple originals and may be executed in counterparts, each of which is an original, but all of which, taken together, shall constitute one and the same Agreement.

3.21 **Authority.** Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

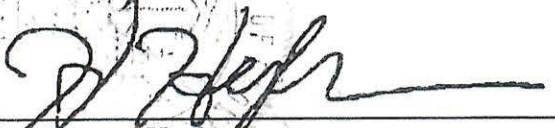
IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the Effective Date.

FOR SBBC:

(Corporate Seal)

THE SCHOOL BOARD OF BROWARD
COUNTY, FLORIDA

ATTEST:


Dr. Howard Hepburn
Superintendent of Schools

By: 

Lori Alhadeff, Chair

Date: 11/13/24

Approved as to Form and Legal Content:

**Maya
Moore**

Digitally signed by Maya Moore
Reason: Carr, Riggs & Ingram
Agreement
Date: 2024.09.17 15:23:18
-04'00'

Office of the General Counsel

[THIS SPACE INTENTIONALLY LEFT BLANK; SIGNATURE PAGE FOLLOWS]

FOR VENDOR:

(Corporate Seal)

ATTEST:

_____, Secretary

-or-

M. Mchulky
Witness
Hester Marie
Witness

CARR, RIGGS & INGRAM, LLC.

By Robert L Broline Jr
Signature

Printed Name: Robert L Broline Jr.

Title: Partner

Date: 9/17/24

The Following Notarization is Required for Every Agreement Without Regard to Whether the Party Chose to Use a Secretary's Attestation or Two (2) Witnesses.

STATE OF Florida

COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this Sept 17th 2024 (date) by Robert L Broline Jr (name of officer or agent, title of officer or agent) of Carr Riggs + Ingram (name of corporation acknowledging), a Alabama (state or place of incorporation) corporation, on behalf of the corporation. He/she is ☒ personally known to me or has produced _____ (type of identification) as identification and who ☒ did/☐ did not first take an oath this 17th day of September, 2024.

My Commission Expires:



(SEAL)

Jennifer Warne
Signature - Notary Public

Jennifer Warne
Print Name of Notary

HH 387714
Notary's Commission No.