



Boca Raton Authority Airport
 903 NW 35th Street
 Boca Raton, FL 33431

REQUEST FOR PROPOSAL

ADDENDUM NO. 01

RFP NO.: 2020-BRAA-01

Title: Audit Services

Thank you for your interest in the BRAA Audit Services RFP. The Authority may issue additional addenda before the request for clarification deadline, along with a final addendum after the deadline, if additional questions are received.

All questions submitted prior to July 31, 2020 at Noon are included in Addendum No. 01. Similar or repetitive questions have been listed together and responded to collectively for the purposes of efficiency.

- 1. What were the audit fees paid for the audits of September 30, 2018 and 2019? What were the audit fees for each of the last three fiscal years? What were the audit fees for fiscal year ended September 30, 2017? What were the audit fees for fiscal year ended September 30, 2018? What were the audit fees for fiscal year ended September 30, 2019?**

AUDIT SERVICES CONTRACT FEES			
	FY2017	FY2018	FY2019
Financial Audit	\$ 18,500	\$ 19,000	\$ 19,500
State Single Audit	\$ 3,500	\$ 3,500	\$ 3,500
Federal Single Audit	\$ 4,500		

- 2. What assistance do you expect from your auditor in the implementation of new standards, for instance GASB 87, Leases?**

In accordance with the Section 4 of the RFP, the Contractor shall assist the Authority in complying with changes in reporting requirements to remain in conformity with accounting principles generally accepted in the United States of America. The Contractor's role in implementation of new GASB standards is limited in scope to that

which is in conformity with *Government Auditing Standards* for independence and is generally one of an advisory capacity.

For any GASB standards that may have a significant impact to the Authority's financial reporting, the Authority may choose to engage an independent third-party consultant to assist in implementation. As it relates to GASB 87, the Authority recognizes that this will have a significant impact on financial reporting and anticipates that an independent third-party consultant will be engaged.

3. Do you collect any PFC?

The Authority does not operate a commercial service airport and, therefore, does not collect Passenger Facility Charge (PFC) fees.

4. Are you expecting to need a federal single audit during 2020? Does the Authority expect to meet the requirements for a Federal Single Audit in 2020?

No, at this time the Authority does not anticipate that a Federal single audit will be required for FY2020.

5. Are the current auditors (Grau & Associates) permitted to respond to this request for proposal? Are the current auditors allowed to respond to the RFP?

Yes, the Authority's current auditors, Grau & Associates, are permitted to respond to the RFP.

6. What system/platform is the Authority currently using for financial reporting? Are there any planned changes to that system?

The Authority uses Sage 50 as its accounting software and supplements any additional financial reporting with the use of excel. The Authority does not anticipate changing software at this time.

7. What is the time period in which interim and final fieldwork is generally performed? Is this still the most convenient time for you?

The Respondent should refer to Section 4.2(f) of the RFP for additional information regarding the audit schedule. Generally, the auditors conduct one fieldwork site visit per audit year. Generally, fieldwork occurs in the month on March, when permissible.

8. How many auditors are generally onsite during fieldwork?

Generally, two (2) auditors are onsite during fieldwork, including the assigned audit manager or partner.

9. On page 19 of the RFP, section 5.2, the RFP states:

The Proposer must hold a current certificate of competency issued by Palm Beach County Examining Board having jurisdiction over licensing of vendors in the type of work involved in this contract. Does a CPA firm need to acquire this business license? It appears to be a requirement for construction services and, therefore, would not be relevant to the scope of services MSL would be providing. If this license is needed, would we need to have this license in-hand at the date the proposal is to be submitted, or would our pending license registration be acceptable?

If the Palm Beach County Examining Board issues certificates of competency for CPA firms, then the license is required to be included in the Proposers response to the RFP, as detailed in the RFP. If the Palm Beach County Examining Board does not issue certificates of competency for CPA firms, then it is not required. Pending license registrations are not acceptable.

Respondents should note that Section 5.2 further states that “The Proposer shall provide proof, in the form of a copy of license(s), that the Proposer or subcontractor, and all assigned audit managers or partners are: a. Certified under Sections, 473.308, 473.309, and 473.3101, Florida Statutes, as applicable.” This requirement is independent of the first statement and must be met in accordance with the RFP.

10. How long has the current auditor been performing this audit? For how many years has the Authority engaged their current auditors?

The Authority entered into an agreement with Grau and Associates commencing with the fiscal year 2014 audit, for a total of six (6) audit years.

11. In fiscal year 2019, were there any additional services provided by the current auditors? If so, what were they and what were the fees? Apart from the audit fees contracted for 2018 and 2019, did the Authority pay any other fees for “out-of-scope” services in 2018 or 2019?

No additional or out-of-scope services were performed by the auditors in fiscal years 2018 or 2019, and, therefore, no additional fees were paid.

12. Are there any points awarded in the Evaluation Criteria for any of the following: Local business preference (and if so, in what areas), MWBE or SBE certification (and if so, what certifications does the Authority accept?

The Authority’s Procurement Code allows preferences for a. Businesses with Drug-Free Workplaces and b. Florida Businesses. However, Section 287.084, Florida Statutes states that the Preference for Florida Businesses applies to the purchase of personal property and not the procurement of professional services. No additional preferences are contemplated in the RFP, and so, therefore, the Auditor Selection Committee will evaluate the proposals in accordance with the evaluation criteria contained in the RFP.

13. Does the Authority expect to meet the requirements for a Florida Single Audit in 2020?

Yes, the Authority does anticipate that a Florida single audit will be required for FY2020.

14. Are there any material current events that will affect the Authority during the 9/30/20 fiscal year (lawsuits, debt issuances, changing software, new programs, loss/gain of major funding source...)?

Insurance Claims: In July 2019, the Airport experienced an airfield incident which resulted in damage to the EMAS bed. In April 2020, the airplane owner’s insurer acknowledged liability of the claim and the repairs are anticipated to be completed in FY2020.

COVID-19 Rental Income: In March 2020, Airport tenants experienced negative impacts to their operations as a result of the mitigation efforts for COVID-19 implemented by the State of Florida. In April 2020, in an effort to provide economic relief as result of COVID-19 and in accordance with its obligations to its regulating agencies, the Authority

approved a three-month land rent deferral agreement available to all tenants. At this time, no tenants have entered into such agreement and all tenants are current on rent.

Tenant Bankruptcy: In April 2020, the Authority received notification that one of its tenants filed for Chapter 11 of the United States Bankruptcy Code in the District of Delaware to facilitate a stalking horse purchase agreement. This matter is now settled, and the Authority has fully recovered all amounts due.

CARES Act and subsequent Federal funding: The Authority was awarded a CARES Act grant by the Federal Aviation Administration for non-development purposes. Additionally, based on the preliminary information released related to the HEALS and HEROES acts, the Authority may be eligible for additional funding.

15. Who will be the members of the audit selection committee? Who are the members of the Evaluation Committee?

The BRAA Auditor Selection Committee is comprised of:

Mr. James Nau, Secretary/Treasurer, Boca Raton Airport Authority

Ms. Katie Roundtree, Finance Director, Northern Palm Beach County Improvement District

Mr. Matthew Lalla, Finance Director, Town of Highland Beach

16. The proposal requirements mention our Expertise and Qualifications, will you require the engagement team resumes included in our proposal? Can we include the resumes at the end, with our Supporting Documentation and Required Forms, and not have them count toward the 15 page limit?

The Respondent should refer to Section 5 – Minimum Qualifications and Experience and Section 6 – Response Requirements of the RFP for information regarding the required supporting documentation for the engagement team.

The RFP states that “Proposals shall be limited to a maximum of fifteen (15) pages, excluding financial information and litigation and other contract dispute information,” therefore resumes are included in the fifteen (15) page limit.

17. For the form that requires notarization, the Non-Collusion Affidavit, the form does not have the updated online notarization verbiage effective 01/01/2020. The requirement (Florida Legislature) states that after Jan. 1, 2020, documents or affidavits notarized using old forms may not be accepted for recording and may be subject to questions regarding the validity of the notary acknowledgment.

Would we be allowed to update the form, or will you provide an updated version? Below is the signature block that requires updating and the revisions that need to be applied:

Current Form

Subscribed and sworn to (or affirmed) before me this _____ day of _____ 20____,

by _____, who is personally known to me or who has produced

_____ as identification.

Revised Text:

Subscribed and sworn to (or affirmed) by means of ___ physical presence or ___ online notarization,

this _____ day of _____ 20____,

by _____, who is personally known to me or who has produced

_____ as identification.

An updated Non-Collusion Affidavit is enclosed on page 3. Respondents should include the updated Non-Collusion Affidavit in their Proposals, as indicated in the RFP.

18. Would the Authority consider allowing electronic signatures on this proposal to allow our employees to continue to work safely remotely? Or has the Authority considered to have the proposal submitted electronically, instead of physical copies?

The Authority will accept electronic signatures for the physical copies of Proposals, where the electronic signatures are electronically signed (e.g. with a stylus pen) and could be authenticated in the same way used for a traditional, physical, signature. The use of stylized type will not be accepted.

The Respondents should submit Proposals in accordance with page 1 of the RFP, five (5) complete physical copies and one (1) electronic copy.

NON-COLLUSION AFFIDAVIT

STATE OF _____
COUNTY OF _____

Before me, the undersigned authority, personally appeared _____, who,
after being by me first duly sworn, deposes and says of his/her personal knowledge that:

- a. He/She is _____ of _____, the Proposer that has submitted a Proposal to perform work for the following:

RFP No.: _____ Title: _____

- b. He/She is fully informed respecting the preparation and contents of the attached Request for Proposals, and of all pertinent circumstances respecting such solicitation.

Such Proposal is genuine and is not a collusive or sham Proposal.

- c. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a collusive or sham Proposal in connection with the solicitation and contract for which the attached Proposal has been submitted or to refrain from proposing in connection with such solicitation and contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm, or person to fix the price or prices in the attached Proposal or any other Proposer, or to fix any overhead, profit, or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against the BRAA or any person interested in the proposed contract.

- d. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signature

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, _____, by _____ as _____ for _____.

(Signature of Notary Public--State of Florida)

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known _____ OR Produced Identification _____
Type of Identification Produced _____