

REQUEST FOR PROPOSAL
RFP #928
FOR
ATTESTATION SERVICES
RELATING TO
QUARTERLY LOBBYING FIRM COMPENSATION REPORTS

Proposals to be opened by the
Office of Legislative Services
Purchasing Office
111 West Madison Street, Room 874
Tallahassee, Florida 32399-1400

At 3:00 p.m., October 26, 2018

Name of Contractor _____

Address _____

City _____ State _____ Zip Code _____

Signature _____

(Authorized Officer)

(Printed or typed name)

F.E.I.D. _____ Date _____

FLORIDA ACCOUNTANCY FIRM LICENSE NO. _____

Telephone Number (_____) _____

Email Address: _____

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SECTION 1: INTRODUCTION

The Joint Legislative Auditing Committee (JLAC) of the Florida Legislature (Legislature), intends to obtain competitive proposals from Florida-licensed certified public accountants (CPAs) or Florida-licensed CPA firms with which a Florida-licensed certified public accountant is currently employed or associated who is actively engaged in the accounting profession (Contractors) for the performance of attestation services relating to quarterly compensation reports filed by lobbying firms, starting with the compensation reports filed for the 2018 calendar year. Contractors will be required to provide the proposed services described in the Scope of Services, Section 2, of this Request for Proposal (RFP).

The term “Proposal” means a response submitted by a Proposer to this RFP. The term “Proposer” means those entities that respond and submit a Proposal in response to the RFP. The term “Contract” means the written agreement to provide the services herein. The term “Contractor” means the entity that is chosen to provide the services herein. These terms may be used interchangeable throughout these documents.

1.1 Objective

The objective of this RFP is to solicit proposals from Contractors to perform the services in accordance with Section 11.40(3), *Florida Statutes*, and the *JLAC Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports* [November 4, 2013 and subsequently revised on November 2, 2015] (Guidelines), attached as Exhibit A to the Contract for Attestation Services (Contract). The JLAC seeks to enter into a fair, competitive, and reasonable multiple-award contract and issue a Contract to each responsive and responsible Contractor whose written Proposal is determined to be the most advantageous to the State of Florida, taking into consideration the price and other criteria set forth in the RFP and any other information known to the Legislature that demonstrates the Contractor’s experience and competence to provide the services herein. The Contractor acknowledges that the services to be provided by the Contractor can be performed at any location in the State of Florida for which the lobbying firm is located.

The JLAC will assist each Contractor in obtaining any data maintained by the Legislature or the lobbying firm necessary for the Contractor to perform the assigned tasks.

1.2 Special Accommodation

Any person requiring a special accommodation because of disability should call the Purchasing Office at 850/717-0305 at least five (5) work days prior to the response opening date. If you are hearing or speech impaired, please contact the Purchasing Office by using the Florida Relay Service which can be reached at 1-800-955-8771 (TDD).

1.3 RFP Coordinator

The RFP Coordinator is the sole point of contact for information regarding this RFP from the date of release of the RFP until the Notice of Intent to Award, which will be posted on the website at: www.leg.state.fl.us/purchasingRFP928 as indicated in the Schedule of Events.

All communication concerning this RFP must be directed **by email only** to the RFP Coordinator of the Office of Legislative Services (OLS) Purchasing Office listed below. **Please do not contact the RFP Coordinator by phone.** Unauthorized contact regarding this RFP with any other legislative employee can result in disqualification. There should be no oral communications with OLS or any legislative employee during the solicitation and any such oral communication will be considered unofficial and nonbinding to the Legislature.

The RFP Coordinator is:

Theresa Dollar
Office of Legislative Services, Purchasing Office
OLS-PurchasingBids@leg.state.fl.us

1.4 Questions

Questions for additional information or clarification may be submitted in writing to the RFP Coordinator and received no later than the deadline in the Schedule of Events, herein. Written answers to all questions will be posted on the website at: www.leg.state.fl.us/purchasingRFP928 as indicated in the Schedule of Events. Questions shall be submitted **via email only to the RFP Coordinator.**

All Vendor questions shall indicate the following in the subject line of the email:

QUESTIONS RFP 928 - Attestation Services

Questions must be submitted in the following format:

Question #	RFP Section #	RFP Page #	Question

1.5 Must, Shall, Will and Is Required

Although this solicitation uses terms such as “must,” “shall,” “will,” and “is required” and may define certain items as requirements, the Legislature reserves the right, in its discretion, to waive any minor irregularity, technicality, or omission if the Legislature determines that it is in the best interest of the State to do so. However, failure to provide requested information may result in the rejection of a proposal. There is no guarantee that the Legislature will waive an omission or deviation, or that any Proposal containing a

deviation or omission will be considered for an award.

1.6 Schedule of Events

Issuance of RFP	October 2, 2018
Last Date to Submit Written Questions	October 8, 2018
Anticipated Posting of Answers on Website at www.leg.state.fl.us/purchasing/RFP928	October 15, 2018
Proposals Due by 3:00 p.m. for Opening	October 26, 2018
Anticipated Completion of Evaluation	November 15, 2018
Anticipated Selection of Contractors	December 7, 2018
Anticipated Notice of Intent to Award	December 14, 2018
Anticipated Contract Execution	February 1, 2019
Attestation Services Commence No Earlier Than	May 1, 2019
Anticipated Completion of Attestation Services	June 30, 2019

1.7 Official Notices or Amendments to the Solicitation Documents

All notices, decisions, intended decisions, addenda and other matters relating to this procurement will be electronically posted on the website at www.leg.state.fl.us/purchasing/RFP928.

The Legislature will post addenda to the RFP documents, including timeline updates on the website listed above.

IT IS THE SOLE RESPONSIBILITY OF CONTRACTORS TO CHECK THIS WEBSITE FOR INFORMATION AND UPDATES.

SECTION 2: SCOPE OF SERVICES

2.1 Statement of Purpose

The objective of this RFP is to fulfill the requirements of Section 11.40(3)(b), *Florida Statutes*, for the auditing of compensation reports filed by a random sample of 3 percent of all legislative branch lobbying firms and 3 percent of all executive branch lobbying firms out of the total number of such firms filing for the preceding calendar year.

Based on the current number of registered lobbying firms, Contractors will be hired to perform attestation services relating to quarterly compensation reports filed by approximately 14 legislative lobbying firms and 12 executive lobbying firms. Section 11.40(3)(c), *Florida Statutes*, requires that JLAC maintain a list of independent contract auditors approved to perform these services.

Each lobbying firm randomly selected to participate in the audit process may designate a Contractor from the JLAC list of independent contract auditors within thirty (30) calendar days of their selection or, if one is not selected within the timeframe, JLAC will assign an available Contractor. In accordance with Section 11.40(3)(c), *Florida Statutes*, a Contractor, whether designated by the lobbying firm or JLAC, may not perform the attestation services where the Contractor and the lobbying firm have had a “direct personal relationship or any professional accounting, auditing, tax advisory, or tax preparing relationship with each other.” At the time of designation of the Contractor but before the *Task Assignment Agreement (TAA)*, contained herein as Exhibit D to the Contract, has been executed and submitted to JLAC, both the Contractor and the lobbying firm shall execute a written sworn certification, *Independence Statement*, subject to Section 837.06, *Florida Statutes*, that no such relationship ever existed. The *Independence Statement* to be completed by the Contractor is contained herein as Exhibit B to the Contract (contained herein this RFP as Attachment L, Contract for Attestation Services).

2.2 Scope of Work

The Attestation Services include the following

- a) Performance of Attestation Services (Services) as specified in the *JLAC Guidelines for Attestation Services Relating to Lobbying Firm Compensation Reports* [November 4, 2013 and subsequently revised on November 2, 2015] (Guidelines), contained herein as Exhibit A to the Contract.
- b) Performance of Attestation Services in accordance with applicable attestation standards promulgated by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy.
- c) Contractor, once designated to perform the Services for a lobbying firm, must execute to JLAC a written, sworn certification subject to Section 837.06, *Florida Statutes*, contained herein as Exhibit B to the Contract, *Independence Statement (CPA Firm)*, to verify that the Contractor’s “Key Personnel” (partners and audit staff; clerical and other support staff are not included) as defined therein, assigned to the engagement are “independent” in accordance with all applicable standards and rules adopted by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy. **At no time during the Contract Term shall the Contractor solicit its selection by a lobbying firm or JLAC.**

- d) Contractor, once designated to perform the Services for a lobbying firm, must execute for each engagement a mutually agreed, written *Task Assignment Agreement (TAA)* with the Legislature's Contract Manager, contained herein as Exhibit D to the Contract. JLAC may request that the Contractor provide a schedule for the performance of the Services to negotiate and estimate a completion date. JLAC reserves complete and sole discretion to terminate negotiations with the Contractor if agreement cannot be reached with the Contractor regarding the terms of the TAA and will follow the procedures in selecting another Contractor.

No oral agreements shall be valid or binding, and absolutely no Services can be commenced by the Contractor without an executed TAA. Any modifications to the terms and conditions of the TAA must be made by a mutually agreed and written amendment to the TAA.

- e) The number of hours contained on the TAA will be set by JLAC. It is anticipated that individual engagements will vary in hours, depending on the number of principals represented by each lobbying firm.
- f) The travel reimbursement will be mutually agreed to by the parties subject to the Travel Policy contained herein as Exhibit E to the Contract, *Reimbursement of Travel Expenses*.
- g) The Contractor shall complete the work within the Due Date contained in the TAA. The Legislature anticipates that the Contractor will commence attestation services no earlier than May 1, 2019, and complete the attestation services and issue the report no later than June 30, 2019, but that the time frame may vary, depending on the size and location of the lobbying firm.
- h) Upon completion of the Services, including the distribution of the Agreed-Upon Procedures Report(s), the Contractor may be required to appear before the Legislature or the Florida Commission on Ethics to make oral presentations regarding the Services. The Contractor will be compensated for such time as contained herein as Exhibit F to the Contract, *Contractor's Cost Proposal*.
- i) Upon completion of the Services, the Contractor may be required to participate in a wrap-up discussion regarding their experience. Such discussion may be held telephonically.

2.3 Contract

Attached to this RFP as Attachment L is a draft Contract which will become the binding agreement between the awarded Contractors, if any, and JLAC. The Contractor may not apply any condition or change any term to any aspect of the draft Contract or the Proposal may be deemed non-responsive and not evaluated. Any attempt to redline, modify, or change the Contract may subject the Proposal to be deemed nonresponsive and not evaluated.

2.4 Subcontractors or Third-Party Contractor

The Contractor shall not use any subcontractors or third-party contractors without the prior written consent of the Legislature's Contract Manager.

2.5 Contractor Personnel

The Contractor shall designate a Contract Manager who will serve as the primary contact between JLAC and the Contractor.

SECTION 3: INSTRUCTIONS FOR SUBMISSION

3.1 Submission of Proposals and Proposal Format

Proposals must be received at or before the time specified in the Schedule of Events, herein.

Sealed Proposals must be submitted to the RFP Coordinator, Office of Legislative Services Purchasing Office, Room 874, Pepper Building, 111 West Madison Street, Tallahassee, FL 32399-1400. Proposals received electronically or by facsimile will not be considered. It shall be the sole responsibility of the Proposer to see that their Proposal is received at the proper location on or before the stated time of the Proposal opening. All Proposals received after that time shall be returned unopened.

All Proposals shall be submitted in the format on the requisite forms, if provided. Proposals shall be properly executed in the name of and by the person, firm, or corporation submitting the Proposal.

Proposals must be submitted with two separate USB flash drives (thumb drive) for the Technical Proposal and the Cost Proposal. Proposals must be separately sealed and identified as follows:

- Name of Proposer: (Your Company's Name)
- RFP #928, Attestation Services
- Proposal Type: (Technical or Cost)

A Contractor that considers any portion of its Technical Proposal or Cost Proposal to be confidential shall submit both a redacted version and a non-redacted version of the Proposal.

The attachment copies must contain searchable, copyable content (i.e., not copy-protected files).

3.2 Replacement/Withdrawal/Modification of Proposal

A Contractor may replace or withdraw a Proposal at any time prior to the Proposal due date. No changes, modifications, or additions to the Proposals will be allowed after the Proposals have been received.

3.3 Cost of Preparation

Neither the Legislature nor the State of Florida is liable for any costs incurred by a Contractor in responding to this RFP.

3.4 Firm Proposal

By submitting a Proposal, Contractors acknowledge and agree that their Proposal shall remain firm and shall not be withdrawn for one-hundred twenty (120) calendar days after the date that the Proposal is submitted.

3.5 Use of Proposal Contents

All documentation produced as part of this RFP becomes the exclusive property of the Legislature and will not be returned to the Contractor. The Legislature will have the right to use any or all ideas or adaptations for the ideas presented in the Proposal. Selection or rejection of a Proposal will not affect this right.

3.6 Public Records/Confidential Information

All electronic and written communications pertaining to this RFP, whether sent from or received by the Legislature, are public records upon the conclusion of the RFP process.

Unless specifically exempted by law, all records made or received by the Contractor in conjunction with this RFP are public records available for inspection by the public in accordance with the provisions of Article I, Section 24, *The Constitution of the State of Florida*, and Section 11.0431, *Florida Statutes*, subject to Section F.3. of the Guidelines. The Legislature, in its sole discretion, will determine whether a record that is created pursuant to this RFP is a public record regardless of which party is in possession of the record.

In order to ensure that records subject to an exemption are not disclosed, the Contractor shall notify the Legislature's Contract Manager immediately upon the receipt of a public records request. The Contractor will not allow any inspection or otherwise disclose any information found in the documents or records unless and until directed to do so by the Legislature's Contract Manager or as otherwise required by law.

All documents prepared pursuant to this RFP belong to the Legislature as a work-for-hire arrangement. Refusal of the Contractor to allow public access to such records, as directed

by the Legislature or as otherwise required by law, shall constitute grounds for unilateral cancellation of this Contract by the Legislature.

If any part of the Proposal contains documents, data, or records submitted in response to this RFP that the Contractor considers to be confidential, trade secret, or otherwise not subject to disclosure pursuant to Section 11.0431, *Florida Statutes*, The Constitution of the State of Florida, or other authority, the Contractor must also simultaneously provide the Legislature with a separate redacted copy of its documents, data, or records and briefly describe in writing the grounds for claiming exemption from the public records law, including the specific statutory citation for such exemption. This redacted copy shall contain this RFP number and Contractor's name and shall be clearly titled "Redacted Copy." The Redacted Copy shall be provided to the Legislature at the same time the Contractor submits the documents, data, or records to the Legislature and must only exclude or obliterate those exact portions that are claimed confidential, proprietary, or trade secret. The Redacted Copy shall be provided to the Legislature in electronic format.

The Contractor shall be responsible for defending its determination that the redacted portions of its documents, data, or records are confidential, trade secret, or otherwise not subject to disclosure. Further, the Contractor shall protect, defend, and indemnify the Legislature for any and all claims arising from or relating to the Contractor's determination that the redacted portions of its Proposal are confidential, proprietary, trade secret, or otherwise not subject to disclosure.

If the Contractor fails to submit a Redacted Copy with its Proposal, the Legislature may produce the entire documents, data, or records submitted by the Contractor in answer to a public records request upon the conclusion of the solicitation.

3.7 Modifications to RFP Terms and Conditions

The Contractor may not apply any condition or change any term to any aspect of this RFP or the Proposal may be deemed non-responsive and not evaluated. Any attempt to redline, modify, or change this RFP and its contents, may subject the Proposal to be deemed nonresponsive and not evaluated.

3.8 Technical and Cost Proposal

3.8.1 Proposal Mandatory Requirements for Responsiveness

The following items are minimum requirements to this RFP and must be included, and if deficient, the Proposal may be deemed nonresponsive and not evaluated.

- A completed and signed Contractor's Information Coversheet (page 1) of this RFP. These documents must be signed by an individual (contact name and title of the individual) responsible for the organization's Proposal with binding signature authority.

- Attachment A Certification
- Attachment B Non-Collusion Statement
- Attachment C Disclosure Information
- Attachment D Certificate of Licensure
- Attachment E Resume(s)
- Attachment F Florida Accountancy Firm Background and Experience
- Attachment G Certification of No Disciplinary Action
- Attachment H Peer Review Report
- Attachment I Reference Form
- Attachment J Cost Proposal For Attestation Services

3.8.2 Technical Proposal Content for Evaluation Total of 70 points

THE TECHNICAL PROPOSAL MUST NOT CONTAIN ANY COST INFORMATION.

The format of the proposals must be arranged in the sequence in which the requirements are referenced and formatted with responses inserted directly after the requirement or request. Additional information may be submitted to accompany the Proposal. When submitting additional information, please mark it as supplemental.

3.8.3 Substance of Technical Proposal

Contractor's Technical Proposal will be evaluated and scored in the areas of Qualifications and Experience and References, as further described below.

3.8.3.1 Qualifications and Experience 0-60 Points

This section will be evaluated using the following considerations:

- 1.) The Proposal shall provide a description of the Contractor's experience within the last five (5) years of performing agreed-upon procedures or financial auditing services. Did the Contractor describe and demonstrate that its organization has the experience performing agreed-upon procedures or financial auditing services? (10 points)
- 2.) Did the Contractor demonstrate that its organization has the ability to meet the deliverables and complete the engagement(s) designated in the TAA(s) in a timely manner? Did the Contractor describe its approach in regards to its personnel by whom the services herein would be performed? (10 points)
- 3.) The Contractor should submit a one-page resume for each "Manager/Supervisor" (which may include a partner/shareholder) included in the Key Personnel (partners and audit staff; clerical and

other support staff are not included) and listed in its Proposal that are anticipated to be assigned to the engagement(s) under this Contract.

The minimum requirements of a Manager/Supervisor are: (1) be licensed as a Florida Certified Public Accountant and (2) have at least five years of experience performing agreed-upon procedures or financial auditing services. Contractors that are sole proprietors should submit a one-page resume for both Manager/Supervisor and Auditor, as specified in subsection 4 below. Did the Contractor demonstrate that the Manager/Supervisor(s) possesses a level of project experience matching that job title and performing agreed-upon procedures or financial auditing services? (10 points).

- 4.) The Contractor should submit a one-page resume for each “Auditor” included in the Key Personnel (partners and audit staff; clerical and other support staff are not included) and listed in its Proposal that are anticipated to be assigned to the engagement(s) under this Contract. The minimum requirement of an Auditor is to be licensed as a Florida Certified Public Accountant. A Contractor that is a sole proprietor should submit a one-page resume for both Manager/Supervisor and Auditor, as specified in subsection 3 above. Did the Contractor demonstrate that the Auditor(s) possesses a level of project experience matching that job title and performing agreed-upon procedures or financial auditing services? (10 points).
- 5.) Did the Contractor demonstrate the internal procedures involved for how to respond and maintain the independence standards upon the receipt of a TAA? (10 points).
- 6.) Did the Contractor submit a recent (within the last three years) Peer Review report by a peer review program that has been approved by the Florida Board of Accountancy? If not, did the Contractor submit at least two additional references in addition to the three required in Section 3.8.3.2 below? (10 points)

TECHNICAL PROPOSAL SCORING

For each Proposal, the evaluation team will assign the appropriate score for each criterion listed above, based on the scales below.

Ratings (0-10 – Evaluators will use only the enumerated numerals provided in the Numerical Scale)	
Numerical Scale	Description
10	Superior: Proposal exhaustively addresses the evaluation criterion or demonstrates extraordinary experience related to the criterion
8	Excellent: Proposal extensively addresses the evaluation criterion or demonstrates exceptional experience related to the criterion
6	Acceptable: Proposal adequately addresses the evaluation criterion or demonstrates sufficient experience related to the criterion
4	Fair: Proposal minimally addresses the evaluation criterion or demonstrates nominal experience related to the criterion
2	Poor: Proposal inadequately addresses the evaluation criterion or demonstrates limited experience related to the criterion
0	Missing: Proposal does not address the evaluation criterion or does not demonstrate experience related to the criterion

3.8.3.2 References

0-10 Points

Contractors shall submit two (2) references (unless two additional references are needed in lieu of providing a Peer Review report – see Criterion #6 in Section 3.8.3.1 above). The Reference Form shall be completed and signed by the person giving the reference for the Contractor. However, the Contractor must submit the original Reference Form in its Proposal. The references shall pertain to an agreed-upon procedures or financial auditing services completed within the last three (3) years. The Contractor shall only use the *Reference Form* contained in this RFP as Attachment I.

References shall not be given by persons currently or formerly employed or supervised by the Contractor or its affiliates, board members within the Contractor’s organization, or relatives of any of the above. The Legislature reserves the right to contact the Contractor’s client regarding its reference form and use any information obtained from the client in its evaluation; however, the Reference Forms must be completed by the client and submitted with the Proposal.

REFERENCE SCORING

For each Reference Form, the evaluators will assign a score from 0 to 5 (based on the scale below). The evaluators’ scores will then be added, and the total will be divided by the number of evaluators to get an average for each Reference Form. The three average scores for each Reference Form will be added to get the final score for the Reference Scoring.

Ratings (0-5 – Evaluators will use only the enumerated numerals provided in the Numerical Scale)	
Numerical Scale	Description
5	Superior: Reference Form exhaustively addresses the questions or demonstrates extraordinary experience with the Contractor for agreed-upon procedures or financial auditing services
4	Excellent: Reference Form extensively addresses the questions or demonstrates extraordinary experience with the Contractor for agreed-upon procedures or financial auditing services
3	Acceptable: Reference Form adequately addresses the questions or demonstrates extraordinary experience with the Contractor for agreed-upon procedures or financial auditing services
2	Fair: Reference Form minimally addresses the questions or demonstrates extraordinary experience with the Contractor for agreed-upon procedures or financial auditing services
1	Poor: Reference Form inadequately addresses the questions or demonstrates extraordinary experience with the Contractor for agreed-upon procedures or financial auditing services
0	Missing: Reference Form does not addresses the questions or demonstrates extraordinary experience with the Contractor for agreed-upon procedures or financial auditing services

3.8.4 Cost Proposal

0-30 possible points

The Cost Proposal shall consist of the *Cost Proposal*, Attachment J in this RFP. Contractors shall submit a SEPARATE attachment from the Technical Proposal and clearly identify it as COST PROPOSAL.

The Cost Proposal shall specify a single, blended hourly rate for all the Key Personnel (partners and audit staff; clerical and other support staff are not included) mentioned in the Technical Proposal as anticipated to be assigned to the engagement.

Points will be determined by taking the lowest blended hourly rate from the Cost Proposal and dividing that cost by the Contractor’s cost, then multiplying by the maximum number of points for this section (30 points). The proposal with the lowest cost will receive the maximum number of points for cost.

$$\frac{\text{Lowest Contractor’s Blended Rate}}{\text{Contractor’s Blended Rate}} \times 30 = \text{Points awarded for Contractor’s Proposal}$$

Example Only:

$$\frac{\$ 75.00}{\$100.00} \times 30 = 22.50 \text{ Points Awarded}$$

SECTION 4: EVALUATION METHODOLOGY

4.1 Proposal Responsiveness

The Purchasing Office will review all Proposals submitted to ensure that they have met all of the requirements in this RFP. Proposals that do not meet all requirements of the solicitation or fail to provide all required information or documents may be deemed non-responsive.

4.2 Proposal Evaluation Criteria

An evaluation team of no fewer than three (3) evaluators will individually rate the Technical Proposals based upon the established fair and objective criteria from this RFP. The Legislature reserves the right to seek clarifications and to request any information deemed necessary for proper evaluation from all Contractors deemed eligible for award and to determine the integrity, viability, and qualifications of all Contractors when to do so would be in the best interest of the State of Florida.

The Proposal Evaluation Criteria and points available are as follows:

Criteria		Possible Points
Technical Proposal	Contractor's Experience & References	70
Cost Proposal	Contractor's Cost	30

4.3 Selection and Award

Award may be made to all, some, or none of the responsive and responsible Contractors, if any, whose written Proposals are determined to be the most advantageous to the State of Florida, taking into consideration the price and other criteria set forth in the RFP, and any other information known to the Legislature that demonstrates the experience and competence of the Contractor to provide the Scope of Services defined herein.

4.4 Posting Notice of Intent to Award

If the Legislature decides to make an award, it will post a Notice of Intent to Award on the website specified in this RFP. If the Legislature decides to reject all Proposals or withdraw the RFP, it will post a notice of its intent on the website specified herein this RFP.

SECTION 5: PROPOSAL CONDITIONS

5.1 Legislature's Reserved Rights

5.1.1 Rejection of Proposals

The Legislature may reject any Proposal not submitted in the manner specified by this RFP. The Legislature reserves the right to reject all Proposals at any time in its sole discretion, including after an award is made, when to do so would be in the best interest of the State of Florida, and by doing so the Legislature will have no liability to any Contractor.

5.1.2 Withdrawal of the RFP

The Legislature reserves the right to withdraw this RFP at any time in its sole discretion, including after an award is made, when to do so would be in the best interest of the State of Florida, and by doing so the Legislature will have no liability to any Contractor.

5.1.3 Clarification

The Legislature reserves the right to seek clarifications, request any information deemed necessary for proper evaluation from all Contractors, and negotiate different terms and related price adjustments if the Legislature determines that such changes would provide the best value to the Legislature.

5.1.4 Waiver of Minor Irregularities

The Legislature reserves the right to waive minor irregularities and/or material deviations in a Proposal when to do so would be in the best interest for the State of Florida. The Legislature makes the sole determination of whether a mistake or omission is a minor irregularity or a material deviation from the RFP.

5.2 Florida Substitute Form W-9

A completed Substitute Form W-9 is required from contractors doing business with the State of Florida. Should the Legislature award any Contract pursuant to this RFP, the Contractor, if not already registered, must register as a contractor with the State of Florida, Department of Financial Services, within five business days of the award. The registration and requirements for registering and submitting electronically a Substitute Form W-9 are available at: <https://flvendor.myfloridacfo.com/>.

5.3 Registration with the Florida Department of State, Division of Corporations

The Contractor must submit a certificate of licensure in good standing from the Florida Department of State, Division of Corporations, before contract execution. The Contractor must maintain that status through the term of the contract.

5.4 Procurement Protests

The Legislature is not an agency for purposes of Chapters 120 or 287, *Florida Statutes*. This RFP is not a competitive solicitation pursuant to Chapter 287, *Florida Statutes*, and the procedures for resolution of procurement protests contained in Chapter 120, *Florida Statutes*, are inapplicable to this procurement.

Attachment A Certification

- To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, its subsidiaries, its directors, its officers, or employees of any other organization associated with this RFP are not currently under investigation by any governmental authority and have not in the last 10 years been convicted or found liable for any act prohibited by law in any jurisdiction involving conspiracy or collusion with respect to bidding on any public contract.
- To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, its subsidiaries, its directors, its officers, or employees of any other organization associated with this RFP have no delinquent obligations to the State, including a claim by the State for liquidated damages under any other contract.
- To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, its subsidiaries, its directors, its officers, or employees of any other organization associated with this RFP have not within the preceding three years been convicted of or had a civil judgment rendered against them or is presently under indictment for or otherwise criminally or civilly charged for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
- To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, its subsidiaries, its directors, its officers, or employees of any other organization associated with this RFP have not within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.
- To the best knowledge of the person signing the Proposal, the Contractor, its affiliates, its subsidiaries, its directors, its officers, or employees of any other organization associated with this RFP are not on the State of Florida's Convicted Vendor List or the Discriminatory Vendor List.

Name of Contractor _____

Signature _____ Printed or Typed Name _____

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Attachment B
Non-Collusion Statement

I certify that this Proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a Proposal for the same services, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Proposal and certify that I am authorized to sign this document for the organization and that the organization is in compliance with all requirements of this Request for Proposal including, but not limited to, certification requirements. In submitting a Proposal to an agency of the State of Florida, the organization offers and agrees that, upon acceptance, the organization is deemed to have sold, assigned, and transferred to the State of Florida all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of Florida relating to the particular commodities or services which may be purchased or acquired by the State of Florida or political subdivision thereof.

Organization: _____

Signature: _____

(Authorized Officer)

Signature: _____

(Printed or Typed Name)

Contractor: _____

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**Attachment C
Disclosure Information**

Upon reasonable inquiry, the organization discloses, on the lines below:

That the following identified owner, officer, director, employee, agent, or lobbyist who is/was a current or former member, officer, or employee of the Florida Legislature or any of its units and was, is, or will be significantly involved in preparing or approving this contract, representing the interests of the organization regarding this contract, or doing the work covered under this contract.

That the following identified current or former member or employee of the Florida Legislature owns, directly or indirectly, an interest of five percent (5%) or more of the total assets or capital stock in the company.

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

If none, check here _____

RFP #928

Name of Contractor: _____

By: _____
(Manual)

By: _____
(Typed)

Title or Position: _____

Telephone: _____ Date: _____

Attachment D
Certificate of Licensure

(Copy of the Florida Accountancy Firm License and a copy of the Florida Certified Public Accountant License for all Key Personnel (partners and audit staff; clerical and other support staff are not included) identified in the Proposal)

The remainder of this page is intentionally left blank.

Attachment E
Resume(s)

(One page resume for each Manager/Supervisor and Auditor included in the
Key Personnel)

The remainder of this page is intentionally left blank.

Attachment F
Florida Accountancy Firm Background and Experience

(Information about the Firm's background and experience)

The remainder of this page is intentionally left blank.

Attachment G
Certification of No Disciplinary Action

I _____, hereby certify that neither the Key Personnel (partners and audit staff; clerical and other support staff are not included) anticipated to be assigned to the attestation engagement as identified herein, nor the licensed accountancy firm, have been subject to any disciplinary action by the Florida Board of Accountancy within the last ten (10) years.

Certification Signature

Florida CPA License No.: _____

Contractor: _____

Date: _____

RFP #928: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Attachment H
Peer Review Report

The remainder of this page is intentionally left blank.

**Attachment I
Reference Form**

1. This business reference is for (Contractor's Name):
2. Name, Title, Organization Name, and other contact information of the person providing the reference.
3. Please describe your relationship with the Contractor.
4. How many years have you done business with the Contractor? Please provide dates.
5. Has the Contractor performed and completed agreed-upon procedures or financial auditing services for your entity within the last three (3) years?
6. Please describe your level of satisfaction with the overall services provided in Number 5? Please use the rating scale of 0-5 with 5 denoting excellent service, 3 denoting acceptable service, 1 denoting poor service and 0 denoting unsatisfactory service. Please explain your rating.
7. Did your organization experience any contract performance issues or problems with the Contractor? If so, please describe.
8. Would you hire the Contractor again to perform these services? Please explain.
9. Did the Contractor meet its contracted deadline for the completion of the agreed upon procedures or financial auditing services?
10. Are there additional comments you would like to make regarding the Contractor?

Signature

Date

Printed Name

**Attachment J
Cost Proposal
For
Attestation Services**

This Cost Proposal shall specify a single, blended hourly rate for all the Key Personnel (partners and audit staff; clerical and other support staff are not included) mentioned in the Technical Proposal as anticipated to be assigned to the engagement.

**PROFESSIONAL STAFF
POSITIONS DESCRIBED:**

PROFESSIONAL FEE:

(If additional space is needed, attach a continuation page to the Cost Proposal.)

Single Blended Hourly Rate: *\$ _____

[Note: Individual professional fees listed above should average to single blended hourly rate.]

***The Single Blended Hourly Rate is the basis of award.**

Renewal Term Single Blended Hourly Rate Year 1 \$ _____
Renewal Term Single Blended Hourly Rate Year 2 \$ _____
Renewal Term Single Blended Hourly Rate Year 3 \$ _____

RFP #928: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: _____

Attachment K
Policies 2.15 and 2.151, Joint Policies and Procedures

OFFICE OF LEGISLATIVE SERVICES
FINANCE AND ACCOUNTING

2.15 Invoice Processing Procedure

The Finance & Accounting Office will perform the following actions on each invoice:

- (1) Audit each invoice, including any duplicate invoices, for compliance with the contractual agreement or purchase order and mathematical accuracy, and determine if the payment is properly authorized or not previously paid;
- (2) Record information into the State's accounting system; and
- (3) Maintain voucher files with supporting documentation, files of unpaid purchase orders, and other files as necessary to maintain adequate accounting control and documentation.

2.151 Invoice Processing Time Limits

- (1) A voucher authorizing payment of an invoice submitted to a unit of the Legislature will be filed with the Department of Financial Services no later than 20 days after receipt of the invoice and receipt, inspection, and approval of the goods or services, except that, in the case of a bona fide dispute, the voucher will contain a statement of the dispute and authorize payment only in the amount not disputed. Approval and inspection of goods or services will take no longer than five working days unless the bid specifications, purchase order, or contract specifies otherwise. If a voucher filed within the 20-day period is returned by the Department of Financial Services because of an error, it will nevertheless be deemed timely filed. For the purposes of determining the receipt of invoice date, the Legislature is deemed to receive an invoice on the date on which a proper invoice is first received in the Finance & Accounting Office. The Legislature is deemed to receive an invoice on the date the invoice was postmarked if the Finance & Accounting Office failed to annotate the invoice with the date of receipt at the time it actually received the invoice.
- (2) (a) The Finance & Accounting Office will keep a record of the date of receipt of the invoice; dates of receipt, inspection, and approval of the goods or services; date of filing of the voucher; and date of issuance of the warrant in payment thereof.
(b) If a warrant in payment of an invoice is not issued within 40 days after receipt of the invoice and receipt, inspection, and approval of the goods and services, the Legislature will pay to the vendor, in addition to the amount of the invoice, interest at a rate established pursuant to Section 55.03(1), *Florida Statutes*, on the unpaid balance from the expiration of such 40-day period until such time as the warrant is issued to the vendor. Interest will be added to the invoice at the time of submission to the Department of Financial Services for payment whenever possible. If addition of the interest penalty is not possible, the Legislature will pay the interest penalty payment within 15 days after issuing the warrant. The provisions of this paragraph apply only to undisputed amounts for which payment has been authorized. In the case of an error on the part of the vendor,

the 40-day period will begin to run upon receipt by the Finance & Accounting Office of a corrected invoice or other remedy of the error.

- (c) The Legislature may make partial payments to a contractor upon partial delivery of goods or services or upon partial completion of construction when a request for such partial payment is made by the contractor and approved by the legislative unit. Provisions of this section will apply to partial payments in the same manner as they apply to full payments.
 - (d) The Finance & Accounting Office is responsible for initiating the penalty payments required by this subsection, and the Legislature will use this policy as authority to make such payments.
- (3) Travel and other reimbursements to state officers and employees will be the same as payments to vendors pursuant to this section.

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Attachment L

Contract for Attestation Services

This contract is between the Florida Legislature (Legislature), by and through the Joint Legislative Auditing Committee (JLAC), and _____, a _____ corporation registered to do business in Florida, with a principal address of _____ (Contractor).

The Legislature requires the Contractor to provide services as described herein. The objective of the competitive solicitation process was to seek qualified independent contract auditors as defined in Section 11.40(3)(a), *Florida Statutes*, to perform the attestation services relating to quarterly compensation reports filed by lobbying firms.

Contract Documents

This Contract between the Legislature and the Contractor is comprised of this document and the following documents which are integrated into and made part hereof. In the event that there is a specific, direct, and irreconcilable conflict between any two or more provisions contained in this document and the component Exhibits and Attachments, the conflicting provisions will be given the following precedence:

- a. Contract for Attestation Services
- b. Request for Proposal RFP #928, as adjusted by any addenda to the RFP, including the Questions and Answers to the RFP
- c. Contractor's Proposal

Attestation Services and Deliverables.

The Attestation Services include the following specified deliverables:

- a) Performance of Attestation Services (Services) as specified in the JLAC *Guidelines for Attestation Services Relating to Lobbying Firm Compensation Reports* [November 4, 2013 and subsequently revised on November 2, 2015] (Guidelines), contained herein as Exhibit "A" to the Contract.
- b) Performance of Attestation Services in accordance with applicable attestation standards promulgated by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy.
- c) Contractor, once designated to perform the Services for a lobbying firm, must execute to JLAC a written, sworn certification subject to Section 837.06, *Florida Statutes*, contained herein as Exhibit "B" to the Contract, *Independence Statement (CPA Firm)*, to verify that the Contractor's "Key Personnel" (partners and audit staff; clerical and other support staff are not included) as defined therein, assigned to the engagement are "independent" in accordance with all applicable standards and rules adopted by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy. **At no time during the Contract Term shall the Contractor solicit its selection by a lobbying firm or JLAC.**

- d) Contractor, once designated to perform the Services for a lobbying firm, must execute for each engagement a mutually agreed, written *Task Assignment Agreement (TAA)* with the Legislature's Contract Manager, contained herein as Exhibit "D" to the Contract. JLAC may request that the Contractor provide a schedule for the performance of the Services to negotiate and estimate a completion date. JLAC reserves complete and sole discretion to terminate negotiations with the Contractor if agreement cannot be reached with the Contractor regarding the terms of the TAA and will follow the procedures in selecting another Contractor.

No oral agreements shall be valid or binding, and absolutely no Services can be commenced by the Contractor without an executed TAA. Any modifications to the terms and conditions of the TAA must be made by a mutually agreed and written amendment to the TAA.

- e) The number of hours contained on the TAA will be set by JLAC. It is anticipated that individual engagements will vary in hours, depending on the number of principals represented by each lobbying firm.
- f) The travel reimbursement will be mutually agreed to by the parties subject to the travel policy contained herein as Exhibit "E" to the Contract, *Reimbursement of Travel Expenses*.
- g) The Contractor shall complete the work within the Due Date contained in the TAA. The Legislature anticipates that the Contractor will commence attestation services no earlier than May 1, 2019, and complete the attestation services and issue the report no later than June 30, 2019, but that the time frame may vary, depending on the size and location of the lobbying firm.
- h) Upon completion of the Services, including the distribution of the Agreed-Upon Procedures Report(s), the Contractor may be required to appear before the Legislature or the Florida Commission on Ethics to make oral presentations regarding the Services. The Contractor will be compensated for such time as contained herein as Exhibit "F" to the Contract, *Contractor's Cost Proposal*.
- i) Upon completion of the Services, the Contractor may be required to participate in a wrap-up discussion regarding their experience. Such discussion may be held telephonically.

Term; Renewal

The Contract shall become effective upon execution and shall continue in effect for one (1) year.

The parties may renew the Contract, in whole or in part, for up to three (3) additional years at or lower than the prices specified in the Contractor's Cost Proposal.

The Legislature will not be charged any additional costs or expenses for the renewal. The renewal must be in writing and signed by both parties, and is contingent upon satisfactory performance evaluations and subject to availability of funds.

Performance Credits

Time is of the essence in performing the Services herein. The Contractor agrees that untimely performance will damage the Legislature, but by their nature such damages are impossible to ascertain presently and will be difficult to ascertain in the future. The parties agree that it is in their best interests to agree upon a reasonable amount of performance credit for failure to meet a performance standard of timeliness. The parties agree that, for each calendar day beyond the date specified in the Task Assignment Agreement (TAA) for completion of the Services and the distribution of the Agreed-Upon

Procedures Report, the Contractor shall issue a credit against the final invoice submitted to JLAC equal to the blended hourly rate multiplied by four hours.

Consideration

Travel, when required, must be authorized in advance by JLAC pursuant to the travel policy, attached hereto and incorporated herein as Exhibit “E” to the Contract, *Reimbursement of Travel Expenses*.

All invoices shall be submitted in detail sufficient for proper preaudit and postaudit thereof.

During the performance of Services, if the Contractor becomes aware that the number of hours on the TAA is insufficient and there is a reasonable probability that it will need to exceed the hours and/or the allocated travel or shipping costs to complete the Services, the Contractor must provide written notice to JLAC revising the estimate and explaining in detail the additional hours, and the related travel or shipping costs if any, needed to complete the Services. The Contractor shall comply with the terms and conditions of the TAA until it has received written approval from JLAC and executed a mutually agreed written amendment to the TAA.

The Contractor shall submit travel vouchers no later than the submission of the invoice as discussed in Payment Terms, hereinbelow.

Termination for Convenience

The Legislature may terminate the Contract, in whole or in part, at any time upon providing written notice to the Contractor. The Legislature shall reimburse the Contractor for costs actually incurred for authorized services satisfactorily performed prior to the notice of termination.

Termination for Cause and Remedies of the Legislature

Any one or more of the following events shall constitute an Event of Default on the part of the Contractor.

- a.) Contractor fails to provide the Services as required under the Contract;
- b.) Contractor discontinues the performance of the work required under the Contract;
- c.) Contractor fails to promptly pay any and all taxes or assessments imposed by and legally due any state or federal government;
- d.) Contractor made or has made a material misrepresentation or omission in any materials provided to the Legislature;
- e.) Contractor commits any material breach of the Contract; or
- f.) Contractor refuses to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapters 11 and 119, *Florida Statutes*, made or received by the Contractor in conjunction with the Contract and not otherwise deemed confidential, proprietary or a trade secret.

Upon the occurrence of an “Event of Default” on the part of the Contractor, the Legislature is entitled to one or all of the following remedies:

- (a) Equitable Relief.
- (b) Monetary Damages (including any re-procurement costs).
- (c) Termination of Contract.

Choice of Law and Venue

The exclusive venue of any legal or equitable action that arises out of or relates to the Contract shall be the appropriate state court in Leon County, Florida; in any such action, Florida law shall apply and the parties waive any right to jury trial.

Availability of Funds

The performance of the Contract shall be subject to and contingent upon the availability of funds lawfully appropriated by and to the Legislature and applicable for the purpose of the services specified.

Payment Terms

All invoicing and payments will be made in accordance to Policies 2.15 and 2.151, *Florida Legislature Joint Policies and Procedures of the Presiding Officers* (2014). The Contractor shall submit one final invoice, along with the submission of the Contractor's *Independent Accountants Report on Applying Agreed-Upon Procedures* to JLAC as specified in the TAA.

Insurance

The Contractor shall not commence any work in connection with an award until it has obtained all of the appropriate insurance coverages to adequately protect the Legislature from any and all liability and property damage hazards which may result in the performance of the Contract. Furthermore, all insurance shall be with qualified insurers duly licensed to transact business in this state. The Legislature shall be exempt from, and in no way liable for, any sums of money which may represent a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Contractor providing such insurance. Upon request, the Contractor shall furnish the Legislature an insurance certificate which will evidence that all of the appropriate coverages are fully in effect.

Indemnification

The Legislature intends that the Contractor be fully liable for the actions of its agents, employees, partners, or subcontractors and shall fully indemnify, defend and hold harmless the Legislature and its officers, agency and employees from suits, actions, damages and costs of every name and description, including attorney's fees, arising from or relating to personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by the Contractor, its agents, employees, partners or subcontractors to the fullest extent allowed by Florida law.

Limitation of Liability

Neither the Legislature nor the Contractor is liable to another for special, indirect, punitive, or consequential damages, including lost data or records even if the party has been advised that such damages are possible. No Party shall be liable for lost profits, lost revenue, or lost institutional operating savings. The Legislature may, in addition to other remedies available to it at law or in equity and upon notice to the Contractor, retain such monies from amounts due to the Contractor as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against it. The Legislature may set off any liability or other obligation of the Contractor under any contract with the Legislature.

Subcontractors or Third-Party Contractors

The Contractor shall not use any subcontractors or third-party contractors without the prior written consent of the Legislature's Contract Manager.

Representations

The Contractor understands that any misstatements or lack of candor by the Contractor about the qualifications or availability of it or its personnel constitutes a breach of the resulting Contract and may be grounds for immediate termination of the Contractor's services by the Legislature. The Contractor represents further that it has had the opportunity to seek counsel and is not under duress from the Legislature or any other person.

Waivers

The Legislature shall not be deemed to have waived any of its rights or remedies hereunder unless such waiver is in writing and signed by the Legislature. No delay or omission on the part of the Legislature in exercising any rights or remedies shall operate as a waiver of such right or remedy or any other rights or remedies. A waiver on any one occasion shall not be construed as a bar or waiver of any right or remedy on future occasions.

Prohibition Against Assignment

This Contract may not be assigned by the Contractor, in whole or in part, except by prior written authorization by the Legislature's Contract Manager.

Warranties

The Contractor warrants that it is qualified and possesses the requisite skills, knowledge, experience and necessary staff to provide the services as stated in this Contract. The Contractor shall devote such time and effort to the performance of the services as may be necessary to satisfactorily complete the Services as authorized herein. The Contractor agrees that its performance of any other services during the Contract Term will not interfere with the faithful and timely performance of this Contract.

The Contractor warrants that, to the best of its knowledge, there is no pending or threatened action, proceeding, or investigation, or any other legal or financial condition, that would in any way prohibit, restrain, or diminish the Contractor's ability to satisfy its Contract obligations. The Contractor warrants that neither it nor any affiliate is currently on the convicted vendor list maintained pursuant to Section 287.133, *Florida Statutes*, or on any other state or the federal government. The Contractor shall immediately notify the Legislature in writing if its ability to perform is compromised in any manner during the term of the Contract.

The Contractor warrants that the Services will be provided in a professional manner and in accordance with the standards generally observed in the industry for similar services and will be provided with reasonable skill and care. The Contractor warrants that it shall use reasonable endeavors to maintain continuity in its staff engaged to provide the Services. The Contractor will use all reasonable endeavors to ensure that the Services will be free from harmful programming, scripts, virus, spyware, backdoors or other deleterious components. The Contractor shall work with and cooperate with the Legislature's personnel and/or contractors. The Contractors will obey all pertinent rules and regulations communicated to it by the Legislature while on the State of Florida's premises.

The Contractor makes no warranties of the fitness for a particular purpose or merchantability whether express or implied by law.

Notices

All legal or other notices and other communications required or permitted to be given under this Contract other than routine operational communications must be in writing and must be hand delivered, or mailed via U.S. mail or express overnight courier with a reliable system for tracking delivery, or confirmed facsimile or electronic mail with a copy sent by another means specified herein, addressed to the respective parties as follows:

To Legislature:

The Florida Legislature
Coordinator, Joint Legislative Auditing Committee
111 West Madison Street, Suite 876
Tallahassee, FL 32399-1400

The Florida Legislature
General Counsel, Office of Legislative Services
111 West Madison Street, Suite 874
Tallahassee, FL 32399-1400

To Contractor:

(Insert Contractor’s address info)

The effective date of any notice under this Contract shall be the date of delivery or refusal of such notice, and not the date of mailing.

Contract Manager

The Contract Manager on behalf of the Legislature is the Coordinator of the Joint Legislative Auditing Committee, 111 W. Madison Street, Suite 876, Tallahassee, FL 32399-1400. The Contract Manager on behalf of the Contractor is _____. All written and verbal approvals referenced in the Contract must be obtained from the parties’ contract managers or their designees, and all notices must be given to the parties’ contract managers.

Public Records

Unless specially exempted by law, all records made or received by the Contractor in conjunction with this Contract may be public records available for inspection by the public in accordance with the provisions of Article I, Section 24, *The Constitution of the State of Florida*, and Section 11.0431, *Florida Statutes*, subject to Section F.3. of the Guidelines. If the Contractor receives a request for public records, the Contractor shall immediately notify the Legislature’s Contract Manager of the request and shall coordinate the production of records to the requestor with the Legislature’s Contract Manager. However, in order to ensure that records subject to any exemption are not disclosed, the Contractor shall not allow any inspection of or otherwise disclose any information found in said documents or records unless and until so directed by the Legislature’s Contract Manager. Refusal of the Contractor to allow public access to such records after approved by the Legislature’s Contract Manager shall constitute grounds for termination of this Contract.

Best Pricing Provision

The Legislature requires that the cost, rates, and terms offered to the Legislature during the terms of the Contract are at least as favorable as the cost, rates, and terms offered to Contractor's similarly situated users. The Contractor may be requested to complete an affidavit confirming that its prices charged to the Legislature meet this contractual requirement.

Contractor's Key Personnel

The Contractor agrees that it must obtain the Legislature's Contract Manager's prior written consent to any Key Personnel (partners and audit staff; clerical and other support staff are not included) changes assigned to this Contract. The Contractor must provide the Legislature's Contract Manager with its request for a staff change, a reason for substitution, along with a copy of the Florida CPA license and a resume describing roles and experience of each new Key Personnel staff to be assigned to this Contract. The Legislature's Contract Manager agrees that substitution or addition of staff shall not be unreasonably denied.

Advertising Prohibition

Subject to section 11.0431, F.S., the Contractor shall not publicly disseminate any information concerning the Contract without prior written approval from the Legislature, including, but not limited to, mentioning the Contract in a press release or other promotion material, identifying the Legislature or the State as a reference, or otherwise linking the Contractor's name and either a description of the Contract or the name of the State or the Legislature in any material published, either in print or electronically, to any entity that is not a part of the Contract.

Key Personnel Contact Information and Authorization

The Contractor should identify, maintain, and provide an updated and accurate list of the Contractor's Key Personnel (partners and audit staff; clerical and other support staff are not included) assigned to the engagement to the Legislature's Contract Manager, including name, title, business address, phone, and e-mail contact information. The list must be provided to the Legislature's Contract Manager within 15 days of execution of the Contract and within 15 days prior to any changes to the Key Personnel (partners and audit staff; clerical and other support staff are not included).

Entire Contract

This Contract constitutes the entire understanding of the parties to it and supersedes any prior contracts, written or oral, related to the same subject matter. This Contract cannot be changed except in writing by the signature of both parties. However, reasonable changes to the deliverables due dates may occur upon written request and justification by the Contractor and written approval by the Legislature's Contract Manager.

Execution in Counterparts

The Contract may be executed in counterparts, each of which shall be an original and all of which shall constitute one and the same contract. Delivery of an executed counterpart of a signature page to the Contract by e-mail, facsimile or other electronic transmission shall be effective as delivery of a manually executed counterpart.

Executed at Tallahassee, Florida, on the dates shown below.

The Florida Senate:

(Signature)

By: _____
(Printed or Typed Name)

Title: _____

Date: _____

The Florida House of Representatives:

(Signature)

By: _____
(Printed or Typed Name)

Title: _____

Date: _____

Contractor:

(Signature)

By: _____
(Printed or Typed Name)

Title: _____

Date: _____

ANDY GARDINER
President



Exhibit A

STEVE CRISAFULLI
Speaker



GUIDELINES
FOR
ATTESTATION SERVICES
RELATING TO
QUARTERLY LOBBYING FIRM
COMPENSATION REPORTS

Joint Legislative Auditing Committee
As adopted on November 4, 2013
and subsequently revised on November 2, 2015

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Joint Legislative Auditing Committee

Senator Joseph Abruzzo, Chair
Representative Daniel D. “Dan” Raulerson, Vice Chair

Senator Lizbeth Benacquisto
Senator Rob Bradley
Senator Audrey Gibson
Senator Wilton Simpson

Representative Debbie Mayfield
Representative Amanda Murphy
Representative Ray Rodrigues
Representative Cynthia A. Stafford

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Substantive Changes Made to the Guidelines on November 2, 2015

- Addresses amended compensation reports:
 - If a lobbying firm amends any compensation report(s) subsequent to the time the Committee obtained them from the Lobbyist Registration Office, but prior to audit fieldwork, the auditor is required to obtain the amended report(s) from the Division of Law Revision and Information's website. (Page 8 (F.2.a))
 - If a lobbying firm files an amended compensation report as a result of a finding, the auditor is required to include such a statement in the agreed-upon procedures report. (Pages 8 (F.2.b) and 10 (F.2.c))
- Requires the auditor to include a finding in the agreed-upon procedures report if a lobbyist or principal is included in a compensation report, but was not registered. (Page 8 (F.2.b))
- Addresses lobbying firms' documentation:
 - Authorizes the shipment of lobbying firms' original documentation in lieu of some or all travel. (Page 8 (F.2.c))
 - Authorizes the review of lobbying firms' original documentation on site at the lobbying firms' offices in lieu of providing copies of such documentation to the auditors for their workpapers. (Page 8 (F.2.c))
- Authorizes lobbying firms to provide a written statement of explanation or rebuttal concerning any or all of the auditor's findings for inclusion in the agreed-upon procedures report. (Pages 12 (F.2.f) and 17 (Appendix 2))
- Revises the distribution of the agreed-upon procedures reports. Audit firms are required to submit: (1) an electronic copy of each report to the lobbying firm and the Committee, and (2) a specified number of bound copies to the Committee. (Pages 12-13 (F.2.h)).

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**JOINT LEGISLATIVE AUDITING COMMITTEE
GUIDELINES FOR ATTESTATION SERVICES RELATING TO
LOBBYING FIRM COMPENSATION REPORTS**

A. Introduction

1. Purpose

Chapter 2005-359, *Laws of Florida*, mandates the filing of quarterly lobbying firm compensation reports that must be prepared and filed by both legislative branch and executive branch lobbying firms as defined in law.¹ The law also requires the Joint Legislative Auditing Committee (Committee) to adopt guidelines to govern random audits and field investigations of the quarterly compensation reports filed by lobbying firms in accordance with Sections 11.045 and 112.3215, *Florida Statutes*.

The purpose of these Guidelines is to provide direction to lobbying firms and to certified public accountants (CPA) and CPA firms selected to perform the attestation services specified herein relating to the compensation reports filed by lobbying firms in accordance with Sections 11.045 and 112.3215, *Florida Statutes*. The Guidelines also describe the types of compensation-related records that should be maintained by the lobbying firms and made available to the CPA or CPA firm during the performance of the attestation services. These Guidelines are intended to supplement, rather than replace, the judgment of the independent CPA performing the attestation services.

In all cases, decisions and judgments by the CPAs should be made based upon applicable attestation standards established by the American Institute of Certified Public Accountants, provisions of *Florida Statutes*, and direction given in these Guidelines. Also, for background purposes, the CPAs should familiarize themselves with Joint Rule One of the *Joint Rules of the Florida Legislature* and Chapter 34-12, *Florida Administrative Code* (Rules of the Florida Commission on Ethics), as they relate to lobbying and compensation reporting requirements for the legislative branch and executive branch, respectively. Further guidance, including a frequently-asked questions document, will address issues and questions that may arise during the performance of the attestation services or from lobbying firms complying with the reporting requirements.

These guidelines govern attestation services relating to quarterly compensation reports filed after January 1, 2015. The attestation services described in these guidelines will begin after the deadline for filing the final compensation reports for calendar year 2015, and the procedures described in section F.2. below will be performed on each quarterly compensation report filed by the randomly selected lobbying firm for the preceding calendar year.

¹ Sections 11.045, 11.40, and 112.3215, *Florida Statutes*

**JOINT LEGISLATIVE AUDITING COMMITTEE
GUIDELINES FOR ATTESTATION SERVICES RELATING TO
LOBBYING FIRM COMPENSATION REPORTS**

2. Responsible Parties

The Lobbyist Registration Office (Office) within the Office of Legislative Services, Division of Law Revision and Information (Division), administers lobbyist registrations for the legislative branch. The Commission on Ethics (Commission) administers lobbyist registrations for the executive branch. The Commission has co-located Commission employees in the Office. The Office maintains and provides this information to legislators, staff, public agencies, and the public. The lobbying firms are required to file quarterly lobbying firm compensation reports electronically with the Division. The Division is responsible for maintaining the electronic filing system and ensuring that all of the lobbyist registration forms and compensation reports are available for public inspection and duplication, if requested. The Division is also responsible for ensuring that the forms and reports filed with the Division are reasonably available on the Internet in an easily understandable and accessible format.

The Legislative committee charged with administrative responsibility for the process mandated in Chapter 2005-359, *Laws of Florida* (now Section 11.40(3), *Florida Statutes*), is the Joint Legislative Auditing Committee (Committee).

3. Committee Contact

The Committee Coordinator is assigned to act as liaison to the CPAs and CPA firms performing the attestation services relating to the quarterly lobbying firm compensation reports and can be contacted as follows:

Telephone: (850) 487-4110
Email: jlac@leg.state.fl.us
FAX: (850) 922-5667

4. Questions

Questions concerning the attestation services specified in these Guidelines, report formats, or special situations or circumstances encountered during the performance of the attestation services are encouraged from any CPA firm staff member. All such questions should be directed to the Committee contact at the telephone number, email, or FAX number listed above.

All other questions should be directed to the Committee contact, preferably in writing at the email or FAX number listed above.

**JOINT LEGISLATIVE AUDITING COMMITTEE
GUIDELINES FOR ATTESTATION SERVICES RELATING TO
LOBBYING FIRM COMPENSATION REPORTS**

B. Definitions

The following are definitions of terms used throughout these guidelines:

Committee - the Joint Legislative Auditing Committee established by Joint Rule 4.1, *Joint Rules of the Florida Legislature*, or its successor committee.

Compensation² - a payment, distribution, loan, advance, reimbursement, deposit, salary, fee, retainer, or anything of value provided or owed to a lobbying firm, directly or indirectly, by a principal for any lobbying activity. [Sections 11.045(1)(b), and 112.3215(1)(c), *Florida Statutes*]

Independent contract auditor - a state-licensed certified public accountant or firm with which a state-licensed certified public accountant is currently employed or associated who is actively engaged in the accounting profession. [Section 11.40(3)(a), *Florida Statutes*]

Lobbies/Lobbying - seeking, on behalf of another person, to influence an agency with respect to a decision of the agency in the area of policy or procurement or an attempt to obtain the goodwill of an agency official or employee. [Section 112.3215(1)(f), *Florida Statutes*]; influencing or attempting to influence legislative action or nonaction through oral or written communication or an attempt to obtain the goodwill of a member or employee of the Legislature. [Section 11.045(1)(e), *Florida Statutes*]

Lobbying firm - any business entity, including an individual contract lobbyist, that receives or becomes entitled to receive any compensation for the purpose of lobbying, where any partner, owner, officer, or employee of the business entity is a lobbyist. [Sections 11.045(1)(f) and 112.3215(1)(g), *Florida Statutes*]

Lobbyist - a person who is employed and receives payment, or who contracts for economic consideration, for the purpose of lobbying, or a person who is principally employed for governmental affairs by another person or governmental entity to lobby on behalf of that other person or governmental entity. [Sections 11.045(1)(g) and 112.3215(1)(h), *Florida Statutes*]

Principal - the person, firm, corporation, or other entity which has employed or retained a lobbyist. [Sections 11.045(1)(i) and 112.3215(1)(i), *Florida Statutes*]

Workpapers - documentation developed or obtained by the CPA during the course of the attestation engagement as a basis for, and in support of, the agreed-upon procedures report. Such documentation is the record of procedures performed, relevant evidence

² It should only include compensation for lobbying before the Florida Legislature and state officials. It should not include compensation for lobbying local (i.e., counties, municipalities, special districts, universities, colleges, district school boards, etc.), or federal officials or officials of other states.

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obtained, and conclusions reached by the CPA. It may include letters of confirmation and representation, schedules, copies of relevant documents, and correspondence concerning issues and questions that arise during the engagement. The workpapers are governed by standards adopted by the Florida Board of Accountancy. Ownership of such workpapers and the CPA's responsibilities related to communications with clients³ and confidential client information are set forth in Sections 473.316 and 473.318, *Florida Statutes*, and Chapter 61H1-23, *Florida Administrative Code* (Rules of the Florida Board of Accountancy). Additionally, such workpapers are confidential and exempt from disclosure pursuant to Sections 112.3215(8)(d) and 11.0431(2)(a) and (i), *Florida Statutes*.

C. Compensation-Related Records to be Maintained

Each lobbying firm and each principal shall preserve for a period of 4 years all accounts, bills, receipts, computer records, books, papers and other documents and records necessary to substantiate compensation. [Sections 11.045(2)(e) and 112.3215(5)(e), *Florida Statutes*] The lobbying firm's bookkeeping and accounting system need not be sophisticated; however, the lobbying firm should be using a reasonably systematic method of accounting for its financial transactions.

Records that should be maintained by the lobbying firm to document compensation received from or owed by a principal may include, but are not limited to, the following:

1. Agreements and/or contracts for lobbying (however termed) between the lobbying firm and each principal by calendar year, including any amendments to such agreements or contracts.
2. Agreements and/or contracts between the lobbying firm and other lobbying firms or lobbyists that are working on a subcontractor basis with the lobbying firm for the purpose of lobbying (however termed), including any amendments to such agreements or contracts.
3. A schedule of contracted compensation by principal that indicates the payment schedule for such compensation (i.e., as services are rendered and billed, monthly, quarterly, lump sum at beginning of contract period, lump sum at end of contract period, etc.).
4. Payment records by principal, including original receipts documentation. Such payment records should include: principal name, date of each payment, amount of each payment, and any amounts billed but not yet received. Original receipts documentation should include: receipts, invoices, or copies of the payment check;

³ For purposes of these guidelines, client is defined as both the Legislature and the lobbying firms.

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and deposit slips or other bank records that indicate that payments received from principals were deposited.

5. If the compensation reported includes any reimbursements received, then documentation to substantiate the reimbursement must be maintained. Such documentation could include receipts or invoices describing the goods or services for which reimbursement was requested, cancelled checks, and credit card receipts.
6. Records to document any allocation of compensation from a principal.

The Committee recognizes that a reasonable, common sense approach is necessary when any allocation is required. Therefore, in calculating such allocated amounts, any reasonable, fact-based method of calculation is acceptable.

One method that could be utilized is allocating the compensation based on percentage of time spent on activities. For example, actual time spent (hours or minutes) multiplied by the hourly rate of pay (for each lobbyist or support staff working on each activity).

It is imperative, however, that documentation be maintained to support both the method and any percentages used to determine amounts allocated to the following areas:

- a) Lobbying services versus non-lobbying services
- b) Florida legislative branch lobbying versus executive branch lobbying
- c) Florida legislative or executive branch lobbying versus lobbying any level or branch of a local, other state, or federal government.

The lobbying firm may choose to keep records of all Florida legislative or executive branch lobbying activities separate from the records of all other such lobbying and non-lobbying activities. If this is the case, then the lobbying firm is not required to make any documents related to any other lobbying or non-lobbying activities available as part of the attestation engagement. However, if the lobbying firm has chosen to keep records and accounts which ordinarily and customarily integrate both Florida legislative and/or executive branch lobbying activities and all other such lobbying and non-lobbying activities, then such integrated records must be made available during the attestation engagement if they are necessary to document all or a portion of the compensation amounts included on the quarterly compensation reports.

The types of documentation that may be used to support an allocation of compensation include, but are not limited to, the following:

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- a) Signed time sheets or other records for each lobbying firm staff member that reflect the actual time spent (in hours or minutes) on lobbying activities for a principal, including reports generated by a time-reporting system using a coding or other system to identify time spent on lobbying activities with respect to a principal for purposes of billing for lobbying services;
- b) Salary information that indicates the hourly rate of pay for each lobbying firm staff member who worked on lobbying activities for a principal;
- c) Written contract or agreement for lobbying services signed by the parties specifying a fixed amount for lobbying services or providing for an agreed-upon allocation of compensation using specified percentages or other agreed-upon allocation;
- d) Written statement(s), signed by a management-level employee of either or both the lobbying firm and the principal, that describes the specific reasons for allocating compensation using specified percentages (i.e., 60% legislative branch and 40% executive branch or 70% lobbying services and 30% non-lobbying services).

An allocation method may be adjusted if the lobbying firm determines that such adjustments need to be made to accurately reflect current activity. Documentation as discussed above should be maintained to support any such adjustments.

D. Record Redaction

The Committee recognizes that records maintained by a lobbying firm and used to substantiate compensation may contain privileged or confidential information, the disclosure of which is not necessary for the CPA or CPA firm to perform the attestation procedures specified herein. A lobbying firm may redact information that is privileged or confidential so long as such redaction does not prevent the CPA or CPA firm from using the records to substantiate the accuracy of the compensation reported, the principal owing or providing the compensation, and the related time period.

If a lobbying firm refuses to provide documentation or if the lobbying firm provides redacted documentation that prevents the CPA or CPA firm from substantiating the compensation reported, the CPA or CPA firm should contact the Committee Coordinator for assistance.

E. Records Retention

The records retention requirements are established in Sections 11.045(2)(e) and 112.3215(5)(e), *Florida Statutes*. Each lobbying firm and each principal is required to preserve for a period of **4 years** “all accounts, bills, receipts, computer records, books, papers, and other documents and records necessary to substantiate compensation.”

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F. Objectives and Requirements for Attestation Services

1. Objectives

The legislative objective of the process mandated in Section 11.40(3), *Florida Statutes*, is to obtain a timely attestation report from a CPA or CPA firm, licensed by the Florida Board of Accountancy. The attestation engagement is to be conducted and the attestation report is to be prepared in accordance with the applicable attestation standards promulgated by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy in Chapter 61H1-20, *Florida Administrative Code*. The specific procedures performed on the randomly selected lobbying firm's quarterly compensation reports will be as agreed upon between the Legislature and the CPA or CPA firm selected to perform such procedures. Such procedures are described in section F.2. below and have been adopted by the Committee as authorized by Section 11.40(3)(h), *Florida Statutes*.

2. Agreed-Upon Procedures to be Performed

The agreed-upon procedures to be performed by the CPA or CPA firm selected to perform the attestation engagement are described below. Revisions to such procedures may be made if determined to be necessary by the Committee or by joint agreement of the presiding officers. Such revisions must be agreed upon in writing by the Committee or joint agreement of the presiding officers and the CPA or CPA firm contracted to perform such services. No oral agreements shall be valid or binding.

a) Documentation to be Obtained

Obtain the following documentation from the Committee office:

- 1) all of the quarterly lobbying firm compensation reports (original and amended) for the calendar year that the lobbying firm filed with the Division;⁴
- 2) the registration form and the authorization form filed with the Division by each lobbyist of the lobbying firm for the calendar year; and
- 3) any change of address forms or cancellation forms filed with the Division by each lobbyist of the lobbying firm for the calendar year.

⁴ The quarterly compensation reports are also available on the Division's website (<http://olcrpublic.leg.state.fl.us/>).

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Note: If the lobbying firm filed an amended compensation report subsequent to the time the Committee office obtained the above-noted reports from the Division, but prior to audit fieldwork, then such amended reports must be obtained directly from the Division's website to verify that the amended compensation report was properly filed.

b) Comparison of Documents Filed with the Division

- 1) Compare the lobbyist(s) registered for the lobbying firm per the registration form(s) to the lobbyists listed on the quarterly lobbying firm compensation reports, noting any differences. Obtain a detailed explanation from the lobbying firm for any differences and document the explanation in the workpapers.
- 2) Compare the principal(s) listed for each lobbyist of the lobbying firm per the registration form(s) to the principal(s) listed on the quarterly lobbying firm compensation reports, noting any differences. Obtain a detailed explanation from the principal(s) for any differences and document the explanation(s) in the workpapers.

A finding must be included in the report if the explanations are not sufficiently documented or if a lobbyist or principal was included on a compensation report, but was not registered. In addition, a statement should be included in the report if the lobbying firm filed an amended compensation report as a result of a finding.

c) Comparison of Documents Filed with Lobbying Firm Records

Request access from the lobbying firm to the documentation that supports all of the compensation amounts reported on the quarterly lobbying firm compensation reports, including \$0 amounts (i.e., applicable agreements and/or contracts for lobbying services, payment records, and original receipts). If agreeable to the lobbying firm, such original documentation may be shipped to/from the CPA or CPA firm's office. In addition, if preferred by the lobbying firm, a review of such documentation may be performed on site at the lobbying firm's office(s). If problems relating to access of such records and documentation are encountered, contact the Committee Coordinator for assistance.

- 1) Review all agreements and/or contracts for lobbying (however termed) between the lobbying firm and each principal that cover the calendar year, including any amendments. Also request and review all agreements and/or contracts between the lobbying firm and other lobbying firms or lobbyists

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that are working on a subcontractor basis with the lobbying firm for the purpose of lobbying, including any amendments.

- 2) Review the agreements/contracts obtained in section F.2.c1 above and verify that none are contingency fee based,⁵ unless an exception is provided in law (i.e., related to a claim bill (both legislative and executive); compensation or commission of a salesperson as part of a bona fide contractual relationship with company paying the compensation or commission (executive only)). A finding must be included in the report if it is determined that an agreement or contract was based on a contingency fee in violation of law.
- 3) Using the above-noted agreements and/or contracts, prepare (or obtain from the lobbying firm, if available) a schedule of the contracted compensation by principal, noting the payment schedule for such compensation (i.e., as services are rendered and billed, monthly, quarterly, lump sum at beginning of contract period, lump sum at end of contract period, etc.).

If the schedule is prepared by the lobbying firm, compare all compensation amounts per the schedule to the agreements and/or contracts. Resolve any differences, documenting the explanations provided by the lobbying firm in the workpapers.

- 4) Compare the principals per the schedule in section F.2.c3 above to the principals noted in (b) above. Resolve any differences, documenting the explanations provided by the lobbying firm in the workpapers.
- 5) Compare all of the compensation reported as provided or owed to the lobbying firm from each principal per the quarterly lobbying firm compensation reports to the schedule in section F.2.c3 above. Resolve any differences, documenting the explanations provided by the lobbying firms (timing, etc.) in the workpapers.
- 6) In order to verify the reported amounts, compare all of the compensation amounts provided or owed to the lobbying firm by each principal to the applicable client (principal) payment records and original receipts documentation, as described in section C.4. above. Prepare a schedule to document the results and notes to describe the procedures performed and the records utilized.

Any differences noted while performing the procedures specified in this section (F.2.c) must be discussed with the lobbying firm, and explanations obtained and

⁵ See Sections 11.047 and 112.3217, *Florida Statutes*, relating to contingency fees.

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documented. A finding must be included in the report if the explanations are not sufficiently documented. In addition, a statement should be included in the report if the lobbying firm filed an amended compensation report as a result of a finding.

d) Allocation of Compensation

Documentation, as discussed in section C.6. above, must be maintained to support both the method and any percentages used to determine any amounts allocated.

If any compensation amounts have been allocated between any of the following categories of services: (1) lobbying services versus non-lobbying services, (2) Florida legislative branch lobbying versus executive branch lobbying, (3) Florida legislative or executive branch lobbying versus lobbying any level or branch of a local, other state, or federal government, then:

- 1) Verify that the explanation(s) and documentation provided by the lobbying firm for each allocation is in accordance with either the allocation determined and documented by the lobbying firm or the default methodology described below for each applicable category.
- 2) Using the schedule in section F.2.c3 above, verify that the allocated compensation amounts were correctly included or omitted from the quarterly lobbying firm compensation reports in order to verify the reported amounts.
- 3) Prepare a schedule to document the results and include any documentation provided by the lobbying firm in the workpapers. As described below, certain findings must be included in the report. Any finding must include a description of the amount allocated and any explanation provided by the lobbying firm as to why the allocation method was not documented.

- **Lobbying services versus non-lobbying services**

If the lobbying firm provided non-lobbying services to the principal, the compensation for the non-lobbying services must be excluded from the compensation report.

If the lobbying firm has not utilized and documented a reasonable allocation method between compensation from a principal for lobbying versus non-lobbying services, then the CPA will probably need to look at additional records maintained by the lobbying firm in order to determine that only

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compensation for lobbying services was included on the quarterly compensation reports.

If there is not sufficient documentation to determine that the amounts reported on the quarterly compensation reports are only for lobbying services rendered, then a finding must be included in the report.

- **Florida legislative branch lobbying versus executive branch lobbying**

If the lobbying firm is providing both Florida legislative branch and executive branch lobbying services, there must be no double reporting of compensation on the legislative branch and the executive branch quarterly compensation reports.

If the lobbying firm has not utilized and documented a reasonable allocation method between compensation for such legislative branch versus executive branch lobbying services rendered, then the assumption will be that the compensation should be equally split (50-50) between the two categories of lobbying services.

A finding must be included in the report if the compensation reported on the quarterly compensation reports is not accurate based on either the allocation records maintained by the lobbying firm or the assumption applied, in the case where no allocation method was utilized and sufficiently documented by the lobbying firm.

- **Florida legislative or executive branch lobbying versus lobbying any level or branch of a local, other state, or federal government**

If the lobbying firm lobbied any level or branch of a local, other state, or federal government, the compensation for these lobbying services must be excluded from the compensation report.

If the lobbying firm has not utilized and documented a reasonable allocation method between compensation received for Florida legislative branch lobbying or executive branch lobbying services versus lobbying any level or branch of a local, municipal, other state, or federal government, then the assumption will be that the compensation should be equally proportioned between the categories of lobbying services described in the contract, agreement or other document that denotes the lobbying services to be provided by the lobbying firm.

A finding must be included in the report if the compensation reported on the quarterly compensation reports is not accurate based on either the

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allocation records maintained by the lobbying firm or the assumption applied, in the case where no allocation method was utilized and sufficiently documented by the lobbying firm.

e) Representation Letter from Lobbying Firm

Obtain a representation letter from the lobbying firm, indicating that the lobbying firm has provided full and complete records to the CPA or CPA firm, including all pertinent contracts and/or agreements for lobbying services provided during the calendar year and related supporting documentation. A sample representation letter is included as Appendix 1.

f) Written Statement of Explanation or Rebuttal from the Lobbying Firm

Inquire if the lobbying firm would like to provide a written statement of explanation or rebuttal concerning any or all of the auditor's findings for inclusion in the agreed-upon procedures report. Request that the lobbying firm provide such written statement(s) within 7 days of audit inquiry. Include any such written statement of explanation or rebuttal for a finding in the report, as either a paragraph below the applicable finding or an appendix to the report.

g) Preparation of Agreed-Upon Procedures Report

Prepare an agreed-upon procedures report in accordance with attestation standards promulgated by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy. A sample report shell is included as Appendix 2.

Pursuant to the requirements of Section 11.40(3)(f), *Florida Statutes*, a schedule must be prepared and included as an appendix to the report that states the name, address, and title, if any, of any individual in the lobbying firm who failed to fully, voluntarily, and promptly participate in the attestation engagement process, or to provide any reasonably relevant documentation requested by the CPA or CPA firm in the course of conducting the attestation engagement.

h) Distribution of Agreed-Upon Procedures Report

The agreed-upon procedures report, which includes copies of the quarterly lobbying firm compensation reports as an appendix, and the schedule prepared in (f) above must be distributed as follows:

If the report is of a legislative branch lobbying firm, as soon as the engagement is completed, provide an electronic copy of the report to the

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Committee and to the lobbying firm. In addition, once all engagements have been completed, provide three bound copies of each report to the Committee. The Committee will provide the reports to the President of the Florida Senate and to the Speaker of the Florida House of Representatives.

If the report is of an executive branch lobbying firm, as soon as the engagement is completed, provide an electronic copy of the report to the Committee and to the lobbying firm. In addition, once all engagements have been completed, provide two bound copies of each report to the Committee. The Committee will provide the reports to the Florida Commission on Ethics.

3. Confidentiality of Records and Other Matters

Workpapers developed by the CPA or CPA firm during the course of the attestation engagement as a basis for, and in support of, the agreed-upon procedures report, are governed by standards adopted by the Florida Board of Accountancy. Ownership of such workpapers and the CPA's responsibilities related to communications with clients and confidential client information are set forth in Sections 473.316 and 473.318, *Florida Statutes*, and Chapter 61H1-23, *Florida Administrative Code* (Rules of the Florida Board of Accountancy).⁶ Such workpapers and draft reports of a CPA or CPA firm are confidential, but a final report submitted by a CPA or CPA firm to a client is not. Therefore, the agreed-upon procedures report is confidential until the report is issued.

Records of a lobbying firm that are associated with the attestation engagements relating to the quarterly compensation reports are confidential and exempt from public record disclosure requirements, unless there is a finding of probable cause that the audit reflects as a violation of the reporting laws. (See Sections 112.3215(8)(d) and 11.0431(2)(a) and (i), *Florida Statutes*)

The CPA or CPA firm contracted to perform the attestation engagement may be required to appear before various committees of the Legislature or the Florida Commission on Ethics, as applicable, to make oral presentations of the completed attestation report. If such appearance is required, the individuals involved will be paid based on the fee schedule that will be included in the contract with the CPA or CPA firm.

⁶ A CPA may not disclose any confidential information in the course of a professional engagement, except with the consent of the client.

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APPENDIX 1 – SAMPLE REPRESENTATION LETTER

[Date]

To **[CPA/CPA Firm Name]**

We are providing this letter in connection with your attestation engagement relating to the **[20__]** calendar year **[legislative branch/executive branch]** quarterly compensation reports of the **[Name of Lobbying Firm]**. We confirm that we are responsible for the accuracy of the information included in these quarterly compensation reports.

We confirm, to the best of our knowledge and belief, as of **[date of CPA's report]** the following representation made to you during your attestation engagement.

We have made available to you all –

1. Contracts and/or agreements with principals for lobbying services provided during the **[20__]** calendar year.
2. Contracts and/or agreements with other lobbying firms or lobbyists that are working on a subcontractor basis with **[me/us]** for the purpose of lobbying during the **[20__]** calendar year.
3. All related documentation necessary to support the total amount of compensation for lobbying activities on each quarterly compensation report and all allocations of compensation received from principals for lobbying activities, including payment records and original receipts documentation.

[Name of Lobbying Firm Executive Officer and Title]

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APPENDIX 2 – SAMPLE REPORT

**INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the President of the Senate and the Speaker of the House of Representatives
(For legislative branch compensation reports)

or

To the Florida Commission on Ethics
(For executive branch compensation reports)

[Introductory Paragraphs]

We have performed the procedures enumerated below, which were agreed to by the Joint Legislative Auditing Committee, solely to assist in evaluating the **[Name of Lobbying Firm]**’s compliance with the requirements set forth in the *Florida Statutes* relating to the **[20__]** calendar year **[legislative branch/executive branch]** quarterly lobbying firm compensation reports. Management of the **[Name of Lobbying Firm]** is responsible for compliance with those requirements.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

[Include paragraphs to enumerate procedures and findings.]

The procedures that we performed and our findings are as follows:

1. (Describe procedure performed.)

No exceptions were found as a result of performing this procedure.

(or add description of exceptions and any written statement of explanation or rebuttal from the lobbying firm regarding such (or reference the appendix containing the written statement))

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2. *(Describe procedure performed.) [NOTE: Repeat as needed to address all procedures performed.]*

No exceptions were found as a result of performing this procedure.

(or add description of exceptions and any written statement of explanation or rebuttal from the lobbying firm regarding such (or reference the appendix containing the written statement))

3. **[Add if applicable]** Pursuant to the requirements of Section 11.40(3)(f), *Florida Statutes*, we were required to prepare a schedule and include such as an appendix to this report that states the name, address, and title, if any, of any individual in the lobbying firm or associated with a principal of the lobbying firm who failed to fully, voluntarily, and promptly participate in the attestation engagement process, or to provide any reasonably relevant documentation requested by the CPA or CPA firm in the course of conducting the attestation engagement. Such schedule is included as Appendix A to this report.

[Concluding Paragraphs]

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Legislature *(or the Commission on Ethics for executive branch compensation)* and is not intended to be, and should not be, used by anyone other than these specified parties.

[Signature of CPA or CPA Firm]

[Date]

Exhibit B

INDEPENDENCE STATEMENT (CPA FIRM)

“Independent” as used in Section 11.40(3)(c), *Florida Statutes*, means that the Key Personnel [partners and audit staff (each a Florida-licensed certified public accountant (CPA)); clerical and other support staff are not included] of the Florida-licensed CPA firm assigned to the attestation engagement have not ever had a direct personal relationship or provided any accounting, auditing, consulting, tax advisory, or tax preparing services to the lobbying firm.

The CPA(s) and CPA firm must still follow the independence standards adopted by the Florida Board of Accountancy in Chapter 61H1-21, *Florida Administrative Code*, which are similar to those contained in the *Code of Professional Conduct* promulgated by the American Institute of Certified Public Accountants. The additional independence restriction provided in law relates to certain attest and nonattest services that may currently be allowed under the independence standards adopted by the Florida Board of Accountancy. As it relates to a CPA’s or CPA firm’s independence from a lobbying firm, a “direct personal relationship” means those relationships as described in Sections 101-1 and 101-2 of the document entitled *Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accounting in the State of Florida*, created by the Florida Board of Accountancy and incorporated by reference in Rule 61H1-21.001, *Florida Administrative Code*.

I certify that _____ (CPA Firm name) is independent, as described above, of _____ (Lobbying Firm name) that has designated me/us to perform the services, or designated by the Joint Legislative Auditing Committee (JLAC) to provide such services, as required by the process mandated in Section 11.40(3), *Florida Statutes*. I understand that this sworn certification is subject to Section 837.06, *Florida Statutes*.

CPA Firm: _____

Signature: _____
(Authorized Officer)

I, _____, being sworn, certify that the information above is true:
(PRINTED NAME OF AUTHORIZED OFFICER)

State of Florida, County of _____

Sworn to and subscribed before me this _____ day of _____, 20____.

Signature of Notary Public-State of Florida

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

My commission expires: _____

Personally Known _____ **OR** Produced Identification _____

Type of Identification Produced _____



(NOTARY SEAL)

Exhibit C

[Official Letterhead of CPA Firm]

[DATE]

The Honorable _____, Chair
Joint Legislative Auditing Committee
111 W. Madison Street, Room 876
Tallahassee, FL 32399-1400

[LOBBYING FIRM NAME]
[LOBBYING FIRM ADDRESS]

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the Joint Legislative Auditing Committee (JLAC) on specified records of the lobbying firm of [LOBBYING FIRM NAME].

For the [YEAR] _____ branch quarterly compensation reports for the lobbying firm identified above, we will apply the agreed-upon procedures which the JLAC (client) has specified in the *JLAC Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports* [MOST RECENT VERSION] (Guidelines), specifically the *Agreed-Upon Procedures to be Performed* in section F.2.(a)-(g) of the Guidelines (pages 7-12). The Guidelines are Exhibit "A" to **Contract No.** _____.

This engagement is solely to assist the Florida Legislature in determining the validity of the information provided on the quarterly compensation reports. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Florida Legislature. Consequently, we make no representation regarding the sufficiency of the procedures described in the Guidelines either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the Guidelines do not constitute an examination, we will not express an opinion on the quarterly lobbying firm compensation reports. In addition, we have no obligation to perform any procedures beyond those listed in the Guidelines. We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the Florida Legislature and the lobbying firm of [LOBBYING FIRM NAME] and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The attest documentation for this engagement is the property of [CPA FIRM NAME] and constitutes confidential information. However, we may be requested to make certain attest documentation available to the Florida Legislature pursuant to authority given to it by law or regulations. If requested, access to such attest documentation will be provided under the

supervision of [CPA FIRM NAME] personnel. Furthermore, upon request, we may provide copies of selected attest documentation to the Florida Legislature. The Florida Legislature may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. In addition, upon request, we may be required to appear before various committees of the Florida Legislature or the Florida Commission on Ethics, as applicable, to make oral presentations of the completed attestation report.

We plan to begin our procedures on approximately [DATE], and, unless unforeseeable problems are encountered, the engagement should be completed by [DATE]. At the conclusion of our engagement, we will require a representation letter from the lobbying firm's management that, among other things, will confirm management's responsibility for the accuracy of the information included in the quarterly compensation reports, which were prepared in accordance with the reporting requirements set forth in Florida laws and rules.

In accordance with Section 11.40(3)(d), *Florida Statutes*, the fees for these services, and any related travel and/or shipping costs, will be paid by the Florida Legislature.

[CPA FIRM STAFF MEMBER] is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to perform this service and believe this letter, in conjunction with **Contract No.** _____, accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If the Florida Legislature is in agreement with the terms of our engagement as described in this letter, we request that the Legislature's Contract Manager sign the enclosed copy and return it to us. The lobbying firm does not need to do so. If the need for additional procedures arises, our agreement with you will need to be revised. Any such revisions will be included as an addendum to both the above-noted contract and this letter, as "Revised Exhibit F" to that contract.

Very truly yours,

[CPA FIRM NAME]

RESPONSE:

This letter correctly sets forth the understanding of the Joint Legislative Auditing Committee.

By: _____

Title: _____

Date: _____

Exhibit D

Task Assignment Number: _____

Date: _____

Contractor Name: [CPA FIRM]

Contractor's Contract Manager: [CPA FIRM STAFF MEMBER]

Legislature's Contract Manager: _____

Task Description:

For the [YEAR] _____ branch quarterly compensation reports for the lobbying firm of [NAME], perform the attestation services in accordance with Section 11.40(3), *Florida Statutes*, and the *JLAC Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports* [MOST RECENT VERSION] (Guidelines), specifically the *Agreed-Upon Procedures to be Performed* in section F.2.(a)-(g) of the Guidelines (pages 7-12).

Deliverables:

The agreed-upon procedures report and the required schedule, as specified in the *Agreed-Upon Procedures to be Performed* in section F.2.(g) of the Guidelines.

Once the engagement has been completed and upon issuance of the report, an electronic copy of the report, which includes copies of the quarterly lobbying firm compensation reports as an appendix, and the required schedule referenced above, must be provided to jlac@leg.state.fl.us or an alternate JLAC email address and to the lobbying firm.

Once all engagements have been completed, three original bound copies of each report, which includes copies of the quarterly lobbying firm compensation reports as an appendix, and the required schedule referenced above, must be provided to:

Address:
The Honorable _____, Chair Joint Legislative Auditing Committee 111 W. Madison Street, Room 876 Tallahassee, FL 32399-1400

Due Date: _____

Task Assignment Amount:

Single Blended Hourly Rate (\$___)	
Maximum number of hours: ___ x Approved Blended Hourly Rate =	\$_____
Maximum Cost Reimbursement Amount: Travel	\$_____
Maximum Cost Reimbursement Amount: Shipping	\$_____
Task Assignment Total	<u>\$_____</u>

Notes:

This engagement is not a fixed-fee engagement.

The Contractor will not be paid or reimbursed for any expenses in excess of the authorized amount unless it notifies JLAC in writing that the amounts are determined to be insufficient and a mutually agreed-upon revised TAA, including the increased amounts, is executed.

If agreeable to the lobbying firm, shipping of original documentation from the lobbying firm to/from the Contractor's office is acceptable in lieu of all or some travel that may be required to complete the engagement.

SIGNATURES:

Contractor

Joint Legislative Auditing Committee

Contract Manager

Contract Manager

Date: _____

Date: _____

Exhibit E

Reimbursement of Travel Expenses

The Legislature will reimburse the Contractor for reasonable costs incurred to complete the services required in the contract. The Contractor agrees to make its best effort to minimize any and all travel costs and/or expense in its performance of the services. The Contractor agrees to make its best efforts to schedule and perform its services without incurring overnight travel expense unless it is more cost effective. Overnight travel will only be contemplated if the lobbying firm's office is in excess of 50 miles from the Contractor's office.

Travel will be reimbursed in accordance with Section 112.061, *Florida Statutes*, and Rule 2.13, Travel Reimbursement, *Florida Legislature Joint Policies and Procedures of the Presiding Officers* (2014), attached below, where applicable and unless otherwise modified hereinbelow. Specific costs eligible for reimbursement will be included in the *Task Assignment Agreement* (TAA), provided as Exhibit "D" to the Contract and should be reasonable costs incurred to complete the services. General guidelines are as follows:

Transportation

The most economical means of transportation must be used unless otherwise agreed to in the TAA. The Contractor should calculate the cost of using both a rental vehicle and a personal vehicle. The Contractor may choose to use either method; however, the Legislature will generally authorize reimbursement for transportation based on the lesser of the two rates.

Rental Vehicle: The Contractor should obtain a quote from a rental carrier of choice. Unless otherwise agreed to in the TAA, a subcompact or compact vehicle must be used. The estimated cost of gasoline shall be added to the quote to determine the total estimated cost. If a rental car is authorized in the TAA, all receipts for the vehicle and gasoline must be submitted in order for the Contractor to receive reimbursement.

Personal Vehicle: The Legislature will reimburse the Contractor at a rate of \$0.445 per mile. Travel must be by a usually traveled route. If a Contractor travels by an indirect route for personal convenience, any extra cost will be borne by the Contractor, and reimbursement for expenses will be based on a usually traveled route.

Airline transportation will be considered only if the cost of airfare and necessary ground transportation is equal to or less than the cost of travel using a rental or personal vehicle. The Contractor is prohibited from accepting complimentary transportation from a lobbying firm.

Hotel

The Legislature will reimburse the Contractor for reasonable hotel accommodations. The maximum authorized rate is \$150 or less per night unless otherwise specified in the TAA. Hotel receipt(s) must be submitted in order to receive reimbursement. Per Diem may be authorized in lieu of reimbursement for hotel accommodations when it is least costly and in the best interest of the State. The Per Diem rate, if authorized, is \$80 (reimbursed at \$20 for each quarter of a day, or fraction thereof).

Meals

The actual cost of meals will not be reimbursed. The meal allowance is as follows (unless Per Diem is authorized):

Meal	Allowance	Requirement
Breakfast	\$6.00	Travel must begin before 6:00 a.m. and extend beyond 8:00 a.m. on the day of return.
Lunch	\$11.00	Travel must begin before 12:00 noon and extend beyond 2:00 p.m. on the day of return.
Dinner	\$19.00	Travel must begin before 6:00 p.m. and extend beyond 8:00 p.m. on the day of return.

Incidental Expenses

Certain common incidental expenses that are eligible for reimbursement when necessary for travel include tolls, parking fees (valet parking only if mandatory), tips for mandatory valet parking (not more than \$1 per occasion), and portage charges (not to exceed \$1 per bag, with a limit of \$5 per occasion). Receipts must be submitted when certain expenses exceed \$25.

Travel Voucher

All travelers shall submit a Travel Authorization Request form (TAR) to the Legislature’s Contract Manager for approval before incurring any travel expenses. The TAR shall be signed by the traveler and the Legislature’s Contract Manager stating that the travel is to be incurred in connection with official business of the state. A copy of the TAR shall be attached to and become part of the travel voucher submitted for reimbursement. Claims for reimbursement of travel must be submitted on the travel voucher form along with the TAR and other substantiating documents.

Florida Legislature
Joint Policies and Procedures of the
Presiding Officers
February 1, 2014

2.13 Travel Reimbursement

The Legislature will reimburse for travel that serves a direct and lawful public purpose relating to the traveler's respective unit.

- (1) Travel expense and per diem is paid or reimbursed under the provisions of Section 112.061, *Florida Statutes*. All travel must be authorized in advance by the traveler's supervisor and approved by the head of the legislative unit from whose funds the traveler is to be paid. The unit head is responsible for justifying the attendance of employees of the unit head's department at conventions or conferences.
- (2) Legislators may authorize their own and their staff's travel in accordance with the policies of the respective house.
- (3) Reimbursable expenses of travelers will be limited to those expenses incurred by them in the performance of a public purpose authorized by law and must be within the limitations prescribed by law.
- (4) Travel expenses incurred by authorized persons other than legislative employees may be reimbursed with the approval of the unit head. A complete explanation and justification for that travel must be shown on or attached to the travel voucher.

1.131 Official Headquarters

The official headquarters of Senators, Representatives, and district office employees is the city or town within the district represented by the Legislator where the district office is located.

- (1) The official headquarters of an employee assigned to an office is the city or town in which the office is located.
- (2) The official headquarters of an employee of other legislative units located in the field is the city or town nearest to the area where the majority of the employee's work is performed. For travel purposes, the official headquarters of an employee temporarily assigned to a city or town for a period of over 30 continuous workdays is that city or town, unless otherwise determined by the unit head.

2.132 Types of Travel

- (1) Class A Travel. Continuous travel of 24 hours or more away from official headquarters.
- (2) Class B Travel. Continuous travel of less than 24 hours which involves overnight absence from official headquarters.

2.133 Computation of Travel Time for Reimbursement

- (1) For Class A and Class B travel, the traveler will be reimbursed one-fourth of the authorized rate of per diem for each quarter, or fraction thereof, of the travel day. (See Appendix 1)
 - (a) Class A Travel – The travel day is a calendar day (midnight to midnight).
 - (b) Class B Travel – The travel day begins at the same time as the travel period.
- (2) No allowance will be made for per diem or meals when travel is confined to or within 50 miles of the city or town of the official headquarters, unless the traveler is outside the traveler's regular place of employment and travel expenses are approved.

2.134 Rates of Per Diem and Meal Allowance

- (1) A traveler may elect either of the following methods of reimbursement for each day of such travel:
 - (a) \$80 per diem (reimbursed at \$20.00 for each quarter of a day, or fraction thereof); or
 - (b) The cost of lodging at a single occupancy rate plus the meal allowance as specified in Section 112.061, *Florida Statutes*. Travelers who file for reimbursement under this subsection must document their actual costs for lodging by submitting lodging receipts.
- (2) Meal Allowance – All travelers may be allowed the following amounts per day for meals while on official business:
 - (a) Breakfast \$6.00 (When the travel begins before 6:00 a.m. and extends beyond 8:00 a.m. on your day of return.);
 - (b) Lunch \$11.00 (When the travel begins before 12:00 noon and extends beyond 2:00 p.m. on your day of return.); and
 - (c) Dinner \$19.00 (When travel begins before 6:00 p.m. and extends beyond 8:00 p.m. on your day of return.).
- (3) When lodging or meals are provided at a state institution, the traveler will be reimbursed only for the actual expenses of lodging or meals, not to exceed the maximum provided for in this section.

2.135 Transportation

- (1) All travel must be by a usually traveled route. If a person travels by an indirect route for the person's own convenience, any extra cost will be borne by the traveler and reimbursement for expenses will be based on a usually traveled route.
- (2) Commercial travel must be by the most economical method, which includes consideration of any state contract rates available. If a request is submitted for reimbursement of first class rates, justification must accompany the voucher and certify that a more economical rate was not available.

- (3) Travelers should take advantage of special excursion or discount fares when such fares are available.
- (4) Transportation by common carrier, when traveling on official business and paid for personally by the traveler, must be substantiated by a receipt from the carrier.
- (5) Use of rental automobiles under the state contract for rental cars must be within the limits outlined in the contract and the following conditions:
 - (a) Contracts are on a year-to-year basis. A copy of the contract is available on the Finance & Accounting website located on the Legislative Intranet;
 - (b) Travelers are required to use compact class or subcompact class vehicles except when the number of passengers or volume of materials to be transported makes such use impractical;
 - (c) Travelers must indicate use of rental cars on their travel vouchers and attach the rental agreements; and
 - (d) Primary insurance is provided by the State for bodily injury and property damage. Vendors assume all fire, accident, and collision losses. Collision damage is assumed by the vendor, and payment of the daily collision damage waiver fee is not authorized. Employees are not authorized to secure personal accident insurance at state expense but may secure the coverage by personally making payment at the time of rental.
- (6) Whenever travel is by a privately owned vehicle, the traveler is entitled to a mileage allowance as provided by Section 112.061, *Florida Statutes*.
 - (a) All mileage will be shown from point of origin to point of destination and, when possible, will be computed on the basis of the current map of the Florida Department of Transportation. Vicinity mileage necessary to conduct official business is allowable, but must be shown as a separate item on the expense voucher.
 - (b) No traveler will be allowed either mileage or transportation expense when the traveler is transported without charge by another person, or when the traveler is transported by another traveler who is entitled to mileage or transportation expense.
 - (c) A traveler on a private aircraft will be reimbursed the actual fare charged and paid for such transportation up to the most economical commercial airfare for the same flight, even though the owner or pilot of the aircraft is also entitled to claim mileage or the most economical commercial airfare for the same flight under this section.

2.136 Incidental Expenses

The following are the most common incidental travel expenses that are reimbursable:

- (1) Taxi fares, including tips not to exceed 15% of the fare;
- (2) Ferry, bridge, road, and tunnel tolls;

- (3) Storage and parking fees;
- (4) Communication expenses (for example, telephone, hotel internet or Wi-Fi, etc.);
- (5) Registration fee for convention, conference, or training seminar that will serve a direct public purpose with relation to the legislative unit served by the person attending the meeting. In the event room or meals are included in the registration fee, per diem or subsistence must be reduced accordingly;
- (6) Portage charges not to exceed \$1 per bag, with a limit of \$5 per occasion;
- (7) Tips for handling materials of the legislative unit; and
- (8) Tips for mandatory valet parking, not more than \$1 per occasion.

2.137 Travel Vouchers

Travelers using a Purchasing Card or AVIS corporate charge card must attach the appropriate charge receipt to their travel claim when submitting a travel voucher.

Claims for reimbursement of expenses and per diem must be submitted on the travel voucher form furnished by the Finance & Accounting Office. The approved request to incur travel expenses and other substantiating documents should be attached to the travel voucher when submitting it for reimbursement. Travel voucher forms are available on the Finance & Accounting website located on the Legislative Intranet.

EXHIBIT F

[Contractor's Cost Proposal Awarded To Be Inserted Here]

**COST PROPOSAL
FOR
ATTESTATION SERVICES**

This Cost Proposal shall specify a single, blended hourly rate for all the Key Personnel (partners and audit staff; clerical and other support staff are not included) mentioned in the Technical Proposal anticipated to be assigned to the engagement.

**PROFESSIONAL STAFF
POSITIONS DESCRIBED:**

PROFESSIONAL FEE:

(If additional space is needed, attach a continuation page to the Cost Proposal.)

Single Blended Hourly Rate: *\$ _____

[Note: Individual professional fees listed above should average to single blended hourly rate.]

***The Single Blended Hourly Rate is the basis of award.**

Renewal Term Single Blended Hourly Rate Year 1 \$ _____
Renewal Term Single Blended Hourly Rate Year 2 \$ _____
Renewal Term Single Blended Hourly Rate Year 3 \$ _____

RFP #928: Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports

Contractor: _____