

**THIRD AMENDMENT TO THE CONTRACT FOR PROFESSIONAL AUDITING  
SERVICES FOR NASSAU COUNTY, FLORIDA**

**THIS AMENDMENT** made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2022 by and between **NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS**, hereinafter referred to as "County," and **PURVIS GRAY & COMPANY, LLP**, a Florida for-profit limited partnership, whose principal office address is located at 222 NE 1<sup>st</sup> Street, Gainesville, Florida 32601, hereinafter referred to as "Auditor".

**WHEREAS**, on August 15, 2018, the County entered into the *Contract for Professional Auditing Services for Nassau County, Florida* with Auditor; and

**WHEREAS**, the Contract provided for an initial three (3) year term beginning on August 15, 2018 and ending on August 14, 2021 with the option to extend the performance period for two (2) additional one (1) year periods, upon mutual agreement of the parties; and

**WHEREAS**, on August 13, 2021, the parties entered into the *First Amendment to the Contract for Professional Auditing Services for Nassau County, Florida* extending the term of the agreement from August 15, 2021 through September 14, 2021; and on September 13, 2021 the parties agreed to extend the term for an additional eleven (11) month period beginning on September 15, 2021 and ending on August 14, 2022; and

**WHEREAS**, Office of Management and Budget has determined that it is necessary to extend the term beyond August 14, 2022; and

**WHEREAS**, the parties mutually agreed to extend the term for an additional twelve (12) month period beginning August 15, 2022 and ending on August 14, 2023;

**WHEREAS**, the parties mutually agreed to an 11.3% contract increase comprised of an \$8,000.00 increase to the base audit fee and \$12,480.00 for additional scope of services for a total increase amount of \$20,480.00 further described in the Auditor's proposal, a copy of the which is attached hereto and incorporated herein as Exhibit "A".

**NOW, THEREFORE, FOR AND IN CONSIDERATION** of the mutual covenants and agreements herein contained, the parties hereto agree as follows:

1. The term of the Contract shall be extended for an additional twelve (12) month period beginning on August 15, 2022 and ending August 14, 2023 at the rate of \$201,480.00 for the additional twelve (12) month period.
2. All other provisions of the original Contract not in conflict with this Amendment shall remain in full force and effect.

**NASSAU COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Jeff Gray  
Its: Chairman

\_\_\_\_\_  
Date

CM2576-A3

ATTEST TO CHAIR  
SIGNATURE

JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

\_\_\_\_\_  
Date

Approved as to form and legal  
sufficiency:

*Denise C. May*

\_\_\_\_\_  
Denise C. May, County Attorney

*7/27/2022*

\_\_\_\_\_  
Date

**PURVIS GRAY & COMPANY, LLP**

*Ron Whitesides*

\_\_\_\_\_  
By: Ron whitesides

\_\_\_\_\_  
Its: Partner

\_\_\_\_\_  
Date: 7/27/2022

# PURVIS GRAY

"Exhibit A"

July 18, 2022

The Honorable Nassau County Board  
of County Commissioners  
Nassau County, Florida

Honorable Commissioners,

Pursuant to the Nassau County's (the County) Request for Proposals (RFP) for Audit Services, Purvis, Gray and Company, LLP (Purvis Gray) was selected as Independent County Auditor for the County's fiscal years 2018-2020 with options to extend for two additional one-year periods, fiscal years 2021 and 2022. Purvis Gray would like to exercise the option to extend to fiscal year 2022.

Pursuant to the terms of the initial RFP, audit fees are to be negotiated for the option years when exercised. For fiscal year 2022, Purvis Gray proposes an 11.3% fee increase over the prior year fee, comprised of \$8,000 or 4.4% inflationary increase in the base audit fee and \$12,480 scope increase related to additional hours of audit effort expended to test activities the County has expanded or otherwise modified over the past five years of the audit contract and comply with new accounting and reporting standards applicable to local governments.

We have not previously requested modification of audit fees when additional time has been incurred in the conduct of the County's audit but like most organizations, our costs of business (primarily payroll), have risen substantially over the past two years as we compete to attract and retain the type of talented professionals to provide the high level of competency and professionalism the County is accustomed to from Purvis Gray. The following table illustrates our past audit fees and proposal for fiscal year 2022:

<u>Fiscal Year</u>	<u>Audit Fee</u>	<u>Base Fee Increase</u>	<u>Scope Expansion</u>	<u>Total Increase</u>	<u>Percentage Increase</u>
2018	\$ 175,000				
2019	177,000	\$ 2,000	\$ -	\$ 2,000	1.1%
2020	179,000	2,000	-	2,000	1.1%
2021	181,000	2,000	-	2,000	1.1%
2022 (Proposed)	201,480	8,000	12,480	20,480	11.3%

The proposed fee for scope expansion is based upon estimated additional time incurred at quoted rates in the original RFP for Audit Services related to the following segments of the County audit:

## CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa

[purvisgray.com](http://purvisgray.com)

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

The Honorable Nassau County Board  
of County Commissioners  
Nassau County, Florida

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July 18, 2022

<u>Scope Expansion Items</u>	<u>Estimated Hours</u>
NAU Outsourcing	16
NAU Covenant Compliance	6
Beach Renourishment Project Tracking, Grants, and Accounting	12
ENCPA Tracking, Funding, and Accounting	6
American Beach Accounting and Grants	24
Lease Accounting Implementation	20
Fiduciary Statements Testing and Reporting	<u>12</u>
<b>Estimated Additional Hours</b>	96
 Blended Rate Per Audit RFP in 2018	 <u>130</u>
<b>Estimated Scope Expansion Fee</b>	<b>\$ <u>12,480</u></b>

Please feel free to contact me to discuss our proposal and any questions or concerns you may have. On behalf of the firm, it has been a pleasure working with the County and I sincerely hope to continue doing so going forward.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Ronald D. Whitesides, CPA  
Partner

RDW/asb



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/5/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> McGriff-Williams Insurance 3501-A W. University Ave Gainesville FL 32607	<b>CONTACT NAME:</b> Heidi Tapanes <b>PHONE (A/C, No, Ext):</b> 352-371-7977 <b>FAX (A/C, No):</b> 352-505-2083 <b>E-MAIL ADDRESS:</b> heidi@mcgriffwilliams.com
<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Purvis Gray & Co., LLP and Purvis Gray Tech. Group LLC PO Box 141270 Gainesville FL 32614	<b>INSURER A:</b> Allied Property and Casualty <b>INSURER B:</b> General Star Indemnity <b>INSURER C:</b> Technology Insurance Company <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>
<b>NAIC #</b>	
42579	
42376	

**COVERAGES****CERTIFICATE NUMBER:** 116750778**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	ACBP0C5905521854	5/31/2022	5/31/2023
						EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y		ACBP0C5905521854	5/31/2022	5/31/2023
						COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	Y		ACPCAP5905521854	5/31/2022	5/31/2023
						EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y		TWC4095421	5/31/2022	5/31/2023
						<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Employee Dishonesty Bond			BDC7900387274	5/31/2022	5/31/2023
B	Professional			C55287-00060-21-00	9/21/2021	9/21/2022
						\$500,000 \$5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder is listed as an Additional Insured. Waiver of subrogation in favor of certificate holder. Policies are primary and non-contributory.

**CERTIFICATE HOLDER****CANCELLATION**

Nassau County Board of County Commissioners  
 96135 Nassau Place Ste 6  
 Yulee FL 32097

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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**NASSAU COUNTY**  
**BOARD OF COUNTY COMMISSIONERS**  
96135 Nassau Place, Suite 6  
Yulee, Florida 32097

John Martin  
Aaron C. Bell  
Jeff Gray  
Thomas R. Ford  
Klynt Farmer

Dist. No. 1 Fernandina Beach  
Dist. No. 2 Amelia Island  
Dist. No. 3 Yulee  
Dist. No. 4 Bryceville/Hilliard  
Dist. No. 5 Callahan/West Yulee

JOHN A. CRAWFORD  
Ex-Officio Clerk

MICHAEL S. MULLIN  
County Attorney

TACO E. POPE, AICP  
County Manager

## E-VERIFY FORM UNDER SECTION 448.095, FLORIDA STATUTES

Project Name: Professional Auditing Services for Nassau County, Florida

Bid No./Contract No.: NC18-011

### DEFINITIONS:

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. "Contractor" includes, but is not limited to, a vendor or consultant.

"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

"E-Verify System" means an internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

**Effective January 1, 2021, Contractors, shall register with and use the E-Verify System in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:**

- a) All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including subvendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with Nassau County. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with Nassau County; and

**(904) 530-6100**

***An Affirmative Action / Equal Opportunity Employer***

- c) Should vendor become the successful Contractor awarded for the above-named project, by entering into the contract, the Contractor shall comply with the provisions of Section 448.095, Florida Statutes, "Employment Eligibility", as amended from time to time. This includes, but is not limited to, registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. The Contractor shall also execute the attached affidavit (Exhibit "A") attesting that the Contractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract; and
- d) Contractor shall also require all subcontractors to execute the attached affidavit (Exhibit "B") attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract.

**CONTRACT TERMINATION:**

- a) If Nassau County has a good faith belief that a person or entity with which it is contracting has knowingly violated §448.09(1), Florida Statutes, the contract shall be terminated.
- b) If Nassau County has a good faith belief that a subcontractor knowingly violated §448.095(2), but the Contractor otherwise complied with §448.095(2), Florida Statutes, shall promptly notify the Contractor and order the Contractor to immediately terminate the contract with the subcontractor.
- c) A contract terminated under subparagraph a) or b) is not a breach of contract and may not be considered as such.
- d) Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination.
- e) If the contract is terminated for a violation of the Statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.



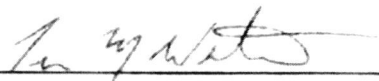
EXHIBIT "A"

CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that Purvis, Gray and Company, LLP (Contractor Company Name) does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of Purvis, Gray and Company, LLP (Contractor Company Name) proof of registration in the E-Verify system is attached to this Affidavit.

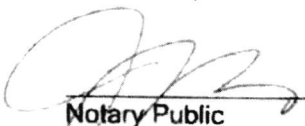
  
Print Name: Timothy M. Westgate, CPA, Partner

Date: 6-22-22

STATE OF FLORIDA

COUNTY OF Marion

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 6/22/2022 (Date) by Timothy M. Westgate, CPA, Partner (Name of Officer or Agent, Title of Officer or Agent) of Purvis, Gray and Company, LLP (Name of Contractor Company Acknowledging), a Florida Limited Liability Partnership (State or Place of Incorporation) Corporation, on behalf of the Corporation. He ~~is~~ is personally known to me or has produced as identification.

  
Notary Public

Jessica Kelsey  
Printed Name

My Commission Expires: 4/21/2023

