

<p><b>Submit Proposal to:</b></p> <p><b>CITY OF DELTONA</b>          Attn: Kate Duffy, CPPO, CPPB          2345 Providence Blvd.          Deltona, Florida 32725  <b>Attn: Purchasing</b></p> <p><b>CLEARLY MARK SEALED ENVELOPE WITH          BID NAME AND NUMBER</b></p>	<p align="center"><b>REQUEST FOR PROPOSALS          # 25020</b></p> <p align="center"><b>FORENSIC AUDIT</b></p>
<p><u>Contact:</u>          Kate Duffy, CPPO, CPPB          Purchasing Manager  <a href="mailto:kduffy@deltonafl.gov">kduffy@deltonafl.gov</a>          Phone: (386) 878-8100          Fax: (386) 878-8571</p>	<p>RESPONDENTS _____ NAME: _____</p> <p>_____</p> <p>_____</p>
<p><b>Response Due Date &amp; Time:</b>  <b>Thursday, September 18, 2025 AT 2:30 P.M.</b></p>	<p><b>MAILING ADDRESS:</b> _____</p>
<p><u>Location of Public Opening:</u>          City of Deltona, 2nd Floor Conference Room          2345 Providence Blvd., Deltona, FL 32725</p>	<p>_____</p> <p>_____</p> <p>Phone#: _____</p>

**GENERAL CONDITIONS, INSTRUCTIONS AND INFORMATION**

These documents constitute the complete set of terms and conditions, specification requirements, and forms. Respondents shall complete and submit the additional required information together with the forms herein in a binder and in the order as they are requested. All responses shall be submitted in a sealed envelope. The face of the envelope shall contain Company's name, return address, the due date and time, the RFP# and title. Companies shall submit **three typed copies and one unbound original (please do not use three ring binders)** of their response, complete with all supporting documentation. SUBMITTAL OF A RESPONSE TO THIS REQUEST FOR PROPOSALS CONSTITUTES AN OFFER BY THE COMPANY SUBMITTING RESPONSE. RFP responses which do not comply with these requirements may be rejected at the option of the City.

**CONTACT:** All prospective Respondents are hereby instructed not to contact any member of the City of Deltona Commission, City Manager, or City of Deltona Staff members other than the noted contact person regarding this Request for Proposals their or their response at any time during the RFP process. Any such contact shall be cause for rejection of your response.

**DELAYS:** The City, at its sole discretion, may delay the scheduled due dates indicated above if it is

to the advantage of the City to do so. The City will notify bidders of all changes in scheduled due dates by written addendum.

**EXECUTION OF RFP:** RFP must contain a manual signature, in ink, of an authorized representative, who has the legal ability to bind the Proposer in contractual obligations Responses must be typed or legibly printed in ink. Use of erasable ink is not permitted. The original bid conditions and specifications cannot be changed or altered in any

way. Altered RFP's will not be considered. Clarification of RFP's submitted shall be in letter form, signed by proposers and attached to the RFP.

**RESPONDENT INFORMATION:** Firms shall complete the "Corporate Authority", "Joint Venture", "Sole Proprietorship", or "Partnership" portion of the RFP Information Sheet, whichever part applies, and include with their submittal.

**JOINT VENTURES:** Responses submitted by firms under "joint venture" arrangements or other multi-party agreements must submit a power of attorney delegating authority to one principal with authority to negotiate and execute any/all contract documents resulting from negotiations/award of this Request for Proposals.

**NO RESPONSE:** If not submitting a RFP response, respond by returning only the Statement of No Response, and give the reason in the space provided. Failure to respond three (3) times in succession without justification may be cause for removal of the proposers name from the mailing list.

**RFP OPENING:** Shall be public, at the above address, on the date and at the time specified above. The date and time shall be scrupulously observed. Under no circumstances shall submittals delivered after the time specified be considered; such Submittals will be returned unopened. The City will not be responsible for late deliveries or delayed mail. The time/date stamp clock located in the Finance Department serve as the official authority to determine lateness of any response. It is the Respondents sole responsibility to assure that his/her submittal is complete and delivered at the proper time and place of the RFP opening. Submittals which for any reason are not so delivered will not be considered. Offers by facsimile, telegram or telephone are **not** acceptable. A bid may **NOT** be altered by the Bidder after opening of the bids. Bid tabulations will be furnished upon written request which includes a self-addressed, stamped envelope.

Persons with disabilities needing assistance to participate in the Public RFP Opening should contact the City Clerk at least 48 hours in advance of the meeting at 386-878-2100.

**TAXES:** The City is exempt from Federal Excise and State Sales Taxes on direct purchases of tangible personal property. The City's exemption numbers are on the face of the purchase order. If requested, the Purchasing Manager will provide an exemption certificate to the awarded Proposer. Vendors/contractors doing business with the City shall **not** be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the City nor shall any Vendor/Firm be authorized to use the City's Tax Exemption Number in securing such materials.

### **CERTIFICATES**

The City reserves the right to require proof that the bidder is an established business and is abiding by the Ordinances, Regulations, and Laws of their Community and the State of Florida such as but not limited to: Occupational Licenses, Business Licenses, Florida Sales Tax Registration, Federal Employee Identification Number.

**MISTAKES:** Proposers are expected to examine the terms and conditions, specifications, delivery schedule, proposed prices, extensions and all instructions pertaining to supplies and services. **FAILURE TO DO SO WILL BE AT PROPOSER'S RISK.** In the event of extension error(s), the unit price will prevail and the Proposer's total offer will be corrected accordingly. Written amounts shall take precedence over numerical amounts. In the event of addition errors(s), the unit price, and extension thereof, will prevail and the Proposer's total offer will be corrected accordingly. RFP's having erasures or corrections must be initialed in ink by the Proposer.

**AWARD TERM** The award period will be for the duration of the project and may include any additional related work that may be needed up to a period of three years.

**INVOICING AND PAYMENT:** Payment for any and all invoice(s) that may arise as a result of a contract or purchase order issued pursuant to this specification shall minimally meet the following conditions to be considered as a valid payment request:

- a. A timely submission of a properly certified invoice(s), in strict accordance with the price(s) and delivery elements as stipulated in the contract or purchase order document, and be submitted to the Finance Department at the address as stipulated on the Purchase Order.
- b. All invoices submitted shall consist of an original and one (1) copy; clearly reference the subject contract or purchase order number; provide a sufficient salient description to identify goods or service for which payment is requested; contain date of delivery; original or legible copy of signed delivery receipt including both manual signature and printed name of a designated City employee or authorized Agent; be clearly marked as "partial", "complete" or "final" invoice. The City will accept partial deliveries.
- c. The invoice shall contain the Proposer's Federal Employer Identification Number (F.E.I.N.).
- d. The City's terms are "Net 30 Days" after acceptance of goods or services and receipt of an acceptable invoice as described herein. Any discounts must be offered on the RFP Response Form.

**GENERAL:** The City of Deltona, having limited storage facilities, requires the service of private firms to provide materials, supplies and/or services on an as needed basis, as indicated herein, to support the City's needs.

**ADDITIONAL TERMS AND CONDITIONS:**

Unless expressly accepted by the City, the following conditions shall apply: No additional terms and conditions included with the response shall be considered. Any and all such additional terms and conditions shall have no force and effect, and are inapplicable to this request if submitted either purposely through intent or design, or inadvertently appearing separately in transmittal letters, specifications, literature, price lists or warranties. It is understood and agreed that the general and/or any special conditions in these Documents are the only conditions applicable to this RFP and the Proposer's authorized signature on the RFP Response Form attests to this. Exceptions to the terms and conditions will not be accepted.

**INTERPRETATIONS:** All Respondents shall carefully examine the RFP Documents. Any ambiguities or inconsistencies shall be brought to the attention of the City in writing prior to the opening of Submittals; failure to do so, on the part of the Respondent, will constitute an acceptance by the Respondent of any subsequent decision. Any questions concerning the intent, meaning and interpretations of the RFP Documents shall be requested in writing (facsimile transmission acceptable (386) 878-8571, and received by the City at least seven (7) calendar days prior to the RFP Opening. Inquires shall be addressed to the attention of the Contact person as indicated on Page 1. No person is authorized to give oral interpretations of, or make oral changes to, the RFP. Therefore, oral statements given before the RFP opening will not be binding. Any interpretation of, or changes to, the RFP will be made in the form of a written Addendum to the RFP and will be furnished to all Respondents through DemandStar. Receipt of all addenda shall be acknowledged by the Respondents by signing and enclosing said addenda or addendum acknowledgement with their response.

**ADDENDUM:** The City will record its responses to inquiries, any supplemental instructions, and/or necessary revisions to RFP Documents, in the form of a written addendum. Should revisions to the RFP Documents become necessary, the City will post a written addendum to the DemandStar website which will go out to all Respondents who received a bid package through DemandStar. All addenda are posted to the DemandStar website and current plan holders are notified that an addendum has been issued. Respondents who obtain RFP Documents from other sources must officially register with the City's Purchasing Manager in order to be placed on the DemandStar website as a RFP holder in order to receive any forthcoming addenda or other official communications. Failure to register as a prospective Respondent may cause your RFP to be rejected as non-responsive if you have failed to submit a RFP without an addendum acknowledgment for the most current addendum. It is the vendor's responsibility to check the DemandStar website at [www.demandstar.com](http://www.demandstar.com) in order to be sure latest addendum and any prior addendum have been received.

**PROTESTS:** Any Respondent who disputes the RFP selection or contract award recommendation shall file such protest according to the bid protest procedures. These procedures are available upon request from the City.

**CONFLICT OF INTEREST:** All Respondents must disclose with their RFP the name of any officer, director, or Agent who is also an employee of the City. All Respondents must disclose the name of any City employee who owns, directly or indirectly, an interest of five percent (5%) or more in the Respondent's firm or any of its branches.

**LEGAL REQUIREMENTS:** Respondents are required to comply with all provisions of Federal, State, City and local laws and ordinances, rules and regulations that are applicable to the items being bid. Lack of knowledge by the Respondent shall in no way be a cause for relief from responsibility, or constitute a cognizable defense against the legal effect thereof.

**DRUG-FREE WORKPLACE:** Preference shall be given to business with Drug-Free Work Place (DFW) programs. Whenever two or more RFP's which are equal with respect to price, quality, and service are received by the City for the procurement of commodities or contractual services, a RFP received from a business that completes the attached DFW form certifying that it is a DFW shall be given preference in the award process.

**POSTING OF BID AWARD:** Recommendation for award will be posted for review by interested parties on DemandStar. Failure to file a protest to Purchasing within the time prescribed in the City's Purchasing Manual, shall constitute a waiver of proceedings.

**AWARD:** As the best interest of the City may require, the right is reserved to make award(s) by individual item, group of items, "All or None", or a combination thereof; with one or more suppliers; to reject any or all Submittals, or waive any minor irregularity or technicality in Submittals received, award or eliminate an portion of the submittal, and may, at its sole discretion, request a re-bid, or abandon the project in its entirety. Respondents are

cautioned to make no assumption until the City has entered into a contract or issued a purchase order.

**EEO STATEMENT:** The City is committed to assuring equal opportunity in the award of contracts, and, therefore complies with all laws prohibiting discrimination on the basis of race, color, religion, national origin, age or sex.

**CONTRACTUAL AGREEMENT:** The contents of this RFP and all provisions of the successful firm's submittal deemed pertinent by the City may be incorporated into a contract and become legally binding. A separate contract document, other than the purchase order, may or may not be issued. Any and all legal action necessary to enforce a contract or purchase order will be interpreted according to the laws of Florida. The venue shall be County of Volusia, Florida.

**GOVERNMENTAL RESTRICTIONS:** In the event that any governmental restrictions are imposed which would necessitate alteration of the material quality, workmanship or performance of the items offered on this RFP prior to their delivery, it shall be the responsibility of the Respondent to notify Purchasing at once, indicating in his/her letter the specific regulation which required an alteration, including any price adjustments occasioned thereby. The City reserves the right to accept such alteration or to cancel the contract or purchase order at no further expense to the City.

**PERMITS/LICENSES/FEES:** Any permits, licenses, or fees required will be the responsibility of the Contractor, no separate or additional payment will be made.

Adherence to all applicable code regulations (Federal, State, City, City) are the responsibility of the Contractor.

**INDEMNIFICATION:** The Respondent, without exemption, shall indemnify and save harmless, the City, its employees and/or any of its Commissioners from liability of any nature or kind, including cost and expenses for or on account of any copyrighted, patented, or unpatented invention, process, or item manufactured by the Respondent. Further, if such a claim is made, or is pending, the Respondent may, at

its option and expense, procure for the City the right to use, replace or modify the item to render it non-infringing. If none of the alternatives are reasonably available, the City agrees to return the article on request to the Respondent and receive reimbursement. If the Respondent used any design, device, or materials covered by letters, patent or copyright, it is mutually agreed and understood, without exception, that the RFP prices shall include all royalties or cost arising from the use of such design, device, or materials in any way involved in the work.

**ADVERTISING:** In submitting a RFP, Respondent agrees not to use the results therefrom as a part of any commercial advertising, without the express written approval, by the appropriate level of authority within the City.

**ASSIGNMENT:** Any purchase order or contract issued pursuant to this Request for Proposals and the monies which may become due hereunder are not assignable except with the prior written approval of the City, through the Finance Department.

**COMPLIANCE WITH OCCUPATIONAL SAFETY AND HEALTH:** Respondent certifies that all material, equipment, etc., contained in his/her proposal meets all applicable O.S.H.A. requirements. Respondent further certifies that, if he/she is the successful Respondent, and the material, equipment, etc., delivered is subsequently found to be defective in any applicable O.S.H.A. requirement in effect on the date of delivery, all costs necessary to comply with the requirements shall be borne by the Respondent.

**RESPONSIBILITY:** A Respondent must have at the time of the RFP opening, a company in operation, (if applicable) or be a fully authorized Agent or representative of the product proposed, and capable of producing or providing the items proposed, and follow-up parts and service, including any warranty services as applicable, and so provide such certification upon request.

**FACILITIES:** The City reserves the right to inspect the Respondent's facilities at any reasonable time, during normal working hours, to determine that

Respondent has a bona fide place of business, and is a responsible Respondent.

**DISQUALIFICATION OF RESPONDENT:**

More than one response from an individual, firm, partnership, corporation, or association under the same or different names will not be considered. Reasonable grounds for believing that a Respondent is involved in more than one proposal submittal will be cause for rejection of all RFP's in which such Respondents are believed to be involved. Any or all Submittals will be rejected if there is reason to believe that collusion exists between Respondents. RFP's in which the prices obviously are unbalanced will be subject to rejection.

**ADJUSTMENTS / CHANGES / DEVIATIONS:**

No adjustments, changes or deviations shall be accepted on any item unless conditions or specifications of a RFP expressly so provide. Any other adjustments, changes or deviations shall require prior written approval, and shall be binding **ONLY** if issued by the City's Finance Department. The Respondent shall bear sole responsibility for any and all costs of claims arising from any adjustments, changes or deviations not properly executed as required herein.

**PUBLIC RECORDS:** Upon award recommendation or ten (10) days after opening, whichever is earlier, RFP's become "public records" and shall be subject to public disclosure consistent with Chapter 119.07(3)(o), Florida Statutes. Respondents must invoke the exemptions to disclosure provided by law in the response to the RFP, and must identify the data or other materials to be protected, and must state the reasons why such exclusion from public disclosure is necessary.

RFP's may be reviewed at City Hall, 2345 Providence Blvd., Deltona, FL 32725.

**RFP PREPARATION COSTS:** Neither the CITY nor its representatives shall be liable for any expenses incurred in connection with preparation of a response to this Request for Proposals. Respondents should prepare their submittals simply and economically, providing all information and prices as required.

**ACCEPTANCE / REJECTION:** The City of Deltona reserves the right to accept or reject any or all Submittals and to make the award to that Respondent, who in the opinion of the City will be in the best interest of and/or the most advantageous to the City. The City of Deltona also reserves the right to reject the response of any vendor who has previously failed in the proper performance of an award or to deliver on time contracts of a similar nature or who, in the City's opinion, is not in a position to perform properly under this award. The City of Deltona reserves the right to inspect all facilities of respondents in order to make a determination as to the foregoing. The City of Deltona reserves the right to waive any irregularities, informalities, and technicalities in offers received, and may, at its discretion, request a re-bid, or abandon the project/procurement in its entirety.

**TERMINATION FOR CONVENIENCE** This Agreement may be terminated for convenience by the City upon thirty (30) days advance written notice to the consultant; but if any work is in progress but not completed as of the date of termination, then this Agreement may be extended upon written approval of the City until said work is completed by the Consultant and accepted by the City

**ANY AND ALL SPECIAL TERMS AND CONDITIONS, TECHNICAL REQUIREMENTS, SCOPE OF WORK OR SPECIFICATIONS ATTACHED HERETO WHICH VARY FROM THESE GENERAL CONDITIONS SHALL HAVE PRECEDENCE.**

**CITY OF DELTONA, FL  
REQUEST FOR PROPOSAL  
RFP #25020 FORENSIC AUDIT**

The purpose of this Request for Proposal (RFP) is to provide the City of Deltona (City) with the highest qualified individual or firm to perform a Forensic Audit. Factors such as Qualifications, Experience, Forensic Audit Fees, References and Project Approach shall be used for scoring all proposals.

This document is intended to be used to define the terms, conditions and specifications desired by the City. It is the intent of the City to select a single Proposer to supply the services necessary for successful completion of the work as defined herein. Nothing in this RFP is intended to restrict the City in any way in the selection of the Proposal that best meets the needs of the City. **The City reserves the right to reject any or all offers and to negotiate changes in Proposals or best and final offers.**

**1. Proposal Requirements**

The Firm(s) and its Principal(s) in charge of the relationship with the City shall demonstrate their experience in providing the type of assistance requested in this RFP. Proposals shall include at least the following:

**2. *MINIMUM QUALIFICATION***

- More than five years' experience in developing and executing and completing successful Forensic Audit Services for Municipal or County, State and Federal Government agencies experience.

Proposer(s) submitting Proposals as a joint venture shall submit to the City, as part of Proposals, a copy of any joint venture agreement.

The Proposers shall perform the following related professional services for the City. Responsibilities of the selected Proposer shall include but are not limited to the following:

The purpose of this solicitation is to select a firm to provide a forensic audit of all City Departments to include City Manager, The Center, Deltona Water, Permitting, Fleet, Fire Dept. Finance Operations, Parks and Recreation, Planning and Development, Human Resources, IT. Services shall include the review of existing controls, and compliance with these controls, identify areas of risk of fraud and misconduct, and recommend improvements and best practices. These findings and recommendations shall include cause and consequence.

**Objective:** Inspect and confirm all money movement in the agreed to areas of inspection, including monies flowing in and out of all main/sub classifications within the reserve accounts (General Fund & Enterprise) and the purpose of any reserve expenditure was used for that purpose, payments made to external parties, payments received or made for real estate transactions, and execution of grant funds have been properly processed and accounted for.

**Focus:** On a transactional basis, confirm all money transacted in the areas mentioned above are supported by formal approvals in order to have been executed, e.g. evidence the transaction met policy and transaction approval/signature policies (could be either at staff level or Commission, or both based on what policy stated)

**Grants:** Evidence that grant funds were received, accounted for, and financial execution of those funds were in adherence to any grant stipulations or requirements

**Real Estate:** Evidence the proceeds from the sale of real estate were received as approved and accounted for per policy/law.

- 1) Were they sold/procured at Market Rate?
- 2) What is the delta between what we purchased the property for compared to what we sold it for (Net Loss/Gain for each transaction)

Services will include the following to the extent approved by the City Manager. The scope of work to be performed by the awarded firm may consist of, but not be limited to the following:

- The Forensic Examiner shall perform such forensic accounting procedures as necessary to identify and quantify any and all abnormal contractual or financial activity, from September 30, 2020, to September 30, 2024.
- During the course of the initial investigation, the scope of work may be further expanded or altered at the recommendation of the Forensic Examiner, with written approval from the City Manager. The engagement should be planned and carried out with sensitivity towards not overburdening City staff (You must quote your hourly rates for additional services).
- The Forensic Examiner must be available as an expert witness to support legal action for asset recovery restitution on behalf of the City of Deltona or its insurer, if necessary.

(Compensation for such services should be quoted on the proposal form).

**Audit Periods:**

The Proposer shall provide a price breakdown for each individual year, starting fiscal year ending September 30, 2020 through fiscal year ending September 30, 2024.

**City Responsibilities:**

The City will make personnel available for inquiries from respective firm, and make available accounting and other documents for review.

**Systems:**

When evaluating City systems, the firm shall take into consideration the impact of access controls, software controls and network/data control.

**Cash Testing:**

When evaluating City revenue sources the firm shall consider all types of payments and deposits, authorization controls, necessary documentation cash receipts controls and procedures for such transactions including segregation of duties and reconciliation controls.



The engagement shall include the testing of the following cycles:

- Cash receipts
- Revenue cycle
- Accounts payable
- Budgetary compliance
- Procurement compliance

Findings and observations:

The firm shall provide all findings and observations in both a verbal presentation and in its written reports. The firm may be required to be present at Commission meeting(s) to report the progress of the audit or to report significant findings, or to obtain authorization for any expansion of the scope of services, if required. The auditors could be required to testify or provide documentation in proceedings.

Audit Reports:

Following the completion of the audit, the auditor shall issue the following:

1. A written report communicating the audit procedures performed and the results of those procedures. The report should address the results of the audit procedures in light of the objectives discussed above.
2. A written report listing any internal control conditions found during the course of the audit procedures that would be defined as material weaknesses or significant deficiencies in the design or operation of the internal control structure. The City receives a report of this nature during its annual financial statement audit, however, the scope of that audit is not sufficient to identify all problem areas. Therefore, the City desires that an additional report provide an evaluation of the City's internal accounting and operating controls, review compliance with the controls, evaluate risk of fraud and misconduct and recommend enhancements where necessary to strengthen the City's practices during this audit engagement. The City requests that the auditors communicate recommendations for correcting each noted material weakness or significant deficiency. If during the course of the audit procedures, the auditors discover internal control conditions that require the City's immediate attention, the City desires that the auditors brief the City Manager and Finance Director accordingly at that time.

## Duties and Responsibilities:

During the forensic investigation the Firm's employees (hereto referred to as Forensic Examiner) shall have complete access to personnel and documents (in both paper or electronic format) such as but not limited to, books, accounts, financial records, electronic data processing records, reports, files, policies, procedures, processes and systems and all other papers, things or property belonging to or used by the Municipality, a municipal body or agency of the Municipality, or grant recipient, as the case may be, that the Forensic Examiner believes to be necessary to perform the forensic investigation.

All requests for information and assignment of staff time (if required) will be made through the City Manager and/or relevant Directors related to the engagement being performed. Nonetheless, there may be occasions where the Forensic Examiner requires assistance from staff to discuss minor questions /concerns, or to validate or clarify basic information. These informal communications shall be infrequent, shall not disrupt staff from their duties or place a burden on the organization.

Staff of the City has a duty to co-operate with the Forensic Examiner and to not obstruct the forensic investigation activities. They shall, upon request, in a timely manner, provide access, information and explanations to the Forensic Examiner.

The Forensic Examiner is not authorized to direct the activities of city employees or any individual not employed or retained by the Firm, except to the extent that such employees have been appropriately assigned to assist the Forensic Examiner during its investigation.

In support of the principles of corporate accountability, transparency, responsibility, and sound ethical operating practices, the public, City Commissioners, and staff may contact the Firm directly to report suspected fraudulent activities, significant waste of City assets, unethical behavior and other acts of misconduct.

The Forensic Examiner shall have no direct operational responsibility or authority over any of the activities they review. Accordingly, they shall not develop nor install systems or procedures, prepare records or engage in any other activity which would normally be audited.

## Reports to be issued:

- Following the completion of the forensic audit, the Forensic Examiner shall issue a written report communicating all discovered abnormal activity, past or present, its quantification, cause and consequence.
- Immediately upon completion of the Forensic Investigation, the Forensic Examiner shall report its findings to the City Manager in writing with copies to the Mayor and all of the Commissioners simultaneously.
- For the forensic activity so engaged, the Forensic Examiner will be required to quantify and document its results to a level sufficient to enable the city to collect any potentially recoverable losses.

The final reports shall include an evaluation of the City's

- Internal accounting and operating controls
- Review compliance with these controls
- Evaluate risk of fraud and misconduct

- Recommend enhancements where necessary to strengthen the City’s practices and the additional recommended practices and resources (personnel, equipment, etc.) necessary to implement, carry out and monitor these recommendations.

A. A written report communicating all discovered abnormal financial activity, past or present, its quantification, cause and consequence including instances of criminal activities, illegal acts, and potentially fraudulent activity or civil liabilities that could support future legal action to the city.

B. A letter to Mayor, members of City Commission and City Manager, indicating any reportable conditions found during the forensic audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization’s ability to record, process, summarize, and report financial data in the financial statements.

#### **TENTATIVE SCHEDULE (subject to change)**

<b>Event</b>	<b>Date</b>
<b>Date RFP Issued</b>	September 1, 2025
<b>Due date for bidder questions</b>	September 29, 2025
<b>RFP Due Date</b>	October 13, 2025
<b>Selection Committee Date</b>	November 3, 2025 5:30 p.m.
<b>Interview/Presentations held (IF NEEDED)</b>	TBD
<b>Proposed Commission Meeting Date</b>	December 1, 2025
<b>Start Date</b>	March 2026

#### **SPECIAL TERMS AND CONDITIONS**

##### **Ethics Requirements**

No Proposer may employ, directly or indirectly, the mayor, any member of the City Commission or any director or department head of the City. The City prohibits any employee, or member or their immediate family or close personal relation to receive a substantial benefit or profit from any contract entered into with the City, either directly or through any Proposer of which they are a member, or any corporation of which they are a stockholder, or any business entity in which they have a controlling financial interest. Any affected City employee may seek a conflict of interest opinion from the City Attorney prior to the proposal or bid. Additionally, any employee may seek a legal opinion from the State of Florida Ethics Commission regarding state law conflict of interest provisions.

Florida Statutes 112, provides for ethics in procurement. Proposers shall read and comply with these provisions as well as Federal, state or City laws governing procurement activities.

**Releases/Publicity**

News releases, publicity releases, or advertisements relating to this contract or the tasks or projects associated with the Project shall not be made without prior City approval.

**Confidential Information**

Florida law provides that municipal records shall at all times be open for personal inspection by any person. Section 119.01, F.S., The Public Records law pertains. Information and materials received by City in connection with all RFPs and proposals shall be deemed to be public records subject to public inspection upon award, recommendation for award or 30 days after bid opening, whichever occurs first. However, certain exemptions to the public records law are statutorily provided for in Section 119.071, F.S. Therefore, if the Proposer believes any of the information contained in its Proposal is exempt from the public records law, then the Proposer shall specifically identify the material which is deemed to be exempt and cite the legal authority for the exemption, otherwise, the City shall treat all material received as public records.

**Non-Discrimination**

Proposer shall not discriminate in any way based on race, color, religion, sex, gender identity or expression, national origin, age, disability, familial status, marital status or sexual orientation, or any other factor which cannot be lawfully used as a basis for selection or service delivery.

**Rights and Privileges: No Assignment**

The selected Proposer shall be precluded from assigning, transferring, conveying, subletting or otherwise disposing of the award rights and ensuing contracts, if any, or of any or all of the rights, titles or interest therein, if any, without prior written consent of the City Commission.

**City as Gatekeeper of Documents**

This document is issued directly by the City and the City shall be the sole distributor of all addendums and/or changes to these documents. It is the responsibility of the Proposer to confirm the legitimacy of procurement opportunities or notices directly with Purchasing Department. The City is not responsible for any solicitations advertised by subscriber publications, or other sources not connected with the City and the Proposer/Proposers should not rely on such sources for information regarding any solicitation made by the City.

**Right to Contract for Similar/Additional Services**

The City reserves the right to provide for similar and/or additional services from other companies if the City so deems necessary. If the City elects to exercise this right, the contract awarded under this RFP shall remain in effect as to all terms, agreements, and conditions without penalty or diminution of ongoing services as contained therein and previously provided by the Proposal. No contract with the City is an exclusive contract, unless explicitly stated in such contract.

## **Ownership of Documents**

The City shall have full ownership and the rights to use, reproduce, or modify, all drawings, surveys, plans, specifications, reports and documents resulting from this solicitation, and regardless of whether in paper or electronic format, without payment of any royalties or fees to the Proposer. Proposer acknowledges that City's contract shall require a full waiver of all intellectual property rights and copyrights in all such documents.

## **Proposal**

The successful Proposer shall be required to assume responsibility for all services offered in its proposal whether or not such services are provided by Proposer or a subcontractor. Further, the selected Proposer shall be the sole point of contact with regard to all contractual matters.

## **Indemnity**

Proposer agrees to indemnify, defend, save and hold harmless the City, its officers, agents and employees, from any claim, demand, suit, loss, cost or expense for any damages that may be asserted, claimed or recovered against or from City, its officials, agents, or employees by reason of any damage to property or personal injury, including death and which damage, injury or death arises out of or is incidental to or in any way connected with Proposer's performance of the services or caused by or arising out of (a) any act, omission, default or negligence of Proposer in the provision of the services under the contract; (b) property damage or personal injury, which damage, injury or death arises out of or is incidental to or in any way connected with Proposer's execution of services under the contract; or (c) the violation of federal, state, county or municipal laws, ordinances or regulations by Proposer. This indemnification includes, but is not limited to, the performance of the contract by Proposer or any act or omission of Proposer, its agents, servants, contractors, patrons, guests or invitees and includes any costs, attorneys' fees, expenses and liabilities incurred in the defense of any such claims or the investigation thereof. Proposer agrees to pay all claims and losses and shall defend all suits, in the name of the City, its employees, and officers, including but not limited to appellate proceedings, and shall pay all costs, judgments and attorneys' fees which may issue thereon. City reserves the right to select its own legal counsel to conduct any defense in any such proceeding and all costs and fees associated therewith shall be the responsibility of Proposer under this indemnification provision. To the extent considered necessary by the City, any sums due Proposer under the contract may be retained by City until all of City's claims for indemnification have been resolved, and any amount withheld shall not be subject to the payment of interest by City. This indemnification is separate and apart from, and in no way limited by, any insurance provided pursuant to the contract or otherwise. The parties mutually acknowledge that the provisions of §725.08, Fla. Stat., have been fulfilled and govern this provision. This paragraph shall not be construed to require Proposer to indemnify the City for its own negligence, or intentional acts of the City, its agents or employees. This clause shall survive the expiration or termination of this Agreement.

**Disclosure and Disclaimers** This Request for Proposals ("RFP") is being issued by the City of Deltona (hereinafter known as "City"). Any action taken by the City in response to proposals made pursuant to this RFP or in making any award or failure or refusal to make

any award pursuant to such Proposals, or in any cancellation of award, or in any withdrawal or cancellation of this RFP, either before or after issuance of an award, shall be without any liability or obligation on the part of the City or their advisors.

In its sole discretion, the City may withdraw this RFP either before or after receiving proposals, may accept or reject proposals, and may accept proposals which deviate from the RFP. In its sole discretion, the City may determine the qualifications and acceptability of any party or parties submitting proposals in response to this RFP (each such party being hereinafter known as "Proposer").

Following submission of a proposal, the Proposer agrees to promptly deliver such further details, information and assurances, including, but not limited to, financial and disclosure data, relating to the proposal and/or the Proposer, including the Proposer's affiliates, officers, directors, shareholders, partners and employees, as requested by the City.

The information contained herein is provided solely for the convenience of Proposers. It is the responsibility of a Proposer to assure itself that information contained herein is accurate and complete. Neither the City, nor their advisors provide any assurances as to the accuracy of any information in this RFP. Any reliance on the contents of this RFP, or on any communications with City representatives or advisors, shall be at each Proposer's own risk. Proposers should rely exclusively on their own investigations, interpretations and analyses in connection with this matter. The RFP is being provided by the City without any warranty or representation, express or implied, as to its content; accuracy or completeness and no Proposer or other party shall have recourse to the City if any information herein contained shall be inaccurate or incomplete. No warranty or representation is made by the City that any proposal conforming to these requirements shall be selected for consideration, negotiation or approval.

The City, and its representatives shall have no obligation or liability with respect to this RFP, or the selection and award process contemplated hereunder. Neither the City nor its representatives warrant or represent that any award or recommendation shall be made as a result of the issuance of this RFP. All costs incurred by a Proposer in preparing and responding to this RFP are the sole responsibility of the Proposer. Any recipient of this RFP who responds hereto fully acknowledges all the provisions of this Disclosure and Disclaimer and agrees to be bound by the terms hereof. Any Proposal submitted pursuant to this RFP is at the sole risk and responsibility of the party submitting such proposal.

This RFP is made subject to correction of errors, omissions, or withdrawal without notice. Information contained in the RFP is for guidance only and each recipient hereof is cautioned and advised to independently verify all of such information. In the event of any differences between this Disclosure and Disclaimer and the balance of the RFP, the provisions of this Disclosure and Disclaimer shall govern.

Formal presentation by the Proposer shall be made before the City which may include one or more Proposers. Contract negotiation shall take place with the first choice of the City and if a suitable contractual arrangement cannot be made, negotiations shall commence with the second choice or, the City may, at its sole option, withdraw this RFP.

The City reserves the right to select the Proposal which in the opinion and sole discretion of the City shall be in the best interest of and/or highest qualified to the City. The City reserves the right to waive any irregularities and technicalities and may at its discretion request re-proposal of Proposals. All expenses in preparing the Proposal and any re-proposals shall be borne by the Proposer.

The City and the Proposer shall be bound only if and when a Proposal, as it may be modified, is approved and accepted by the City, and the applicable agreements pertaining thereto, are approved, executed and delivered by the Proposer and the City, and then only pursuant to the terms of a contract executed by the Proposer and the City. All or any responses to this RFP may be accepted or rejected by the City for any reason, or for no reason, without any resultant liability to the City.

The City and its representatives are governed by the Sunshine law and the Public Records law of the State of Florida and all proposals and supporting data shall be subject to disclosure as required by such laws. All proposals shall be submitted in sealed bid form and shall remain confidential to the extent permitted by the Public Records law until the date and time selected for opening proposals. Upon award recommendation or ten (10) days after opening, whichever is greater, any material submitted in response to this RFP shall become a public record and shall be subject to public disclosure consistent with Chapter 119, Florida Statutes. Proposers shall claim the applicable exemptions to disclosure provided by law in their proposal to the RFP by identifying materials to be protected, and shall state the reasons why such exclusion from public disclosure is necessary and legal. The City reserves the right to make any final determination of the applicability of the Public Records Law.

## **1. Florida Prompt Payment Act**

Proper Invoice: For purposes of billing submission and payment procedures, a "proper invoice" by a contractor, vendor or other invoicing party shall consist of at least all of the following:

1. A description (including quantity) of the goods and/or services provided to the City (or a party on behalf of the City) reasonably sufficient to identify it (or them).
2. The amount due, applicable discount(s), and the terms thereof.
3. The full name of the vendor, firm or other party who is supplying the goods and/or services including a mailing address in case of a dispute and a mailing address for payment purposes (if they are different) and a telephone number.
4. The Purchase Order or Contract number as supplied by the City.
5. An identification by Department of the party to whom the goods were delivered or services provided.

All invoices, in order to be classified as a proper invoice, shall be delivered to Accounts Payable, Finance Department, City of Deltona, P.O. Box 10682, Deltona, Florida, 33419-1682.

Finally, in addition to all of the above, in order to be considered a proper invoice, it shall be based on a proper delivery, installation, or provision of the goods and/or services to and

acceptance by the City (or party on behalf of the City); the vendor, firm or other party who is supplying the goods and/or services has otherwise complied with all of the contract's terms and conditions and is not in default of any of them; and if the contract requires any subcontractors or other parties to be bound by similar other "flow down" requirements that those requirements have been complied with.

## **2. Dispute Resolution**

Any suit brought in connection with the Forensic Audit contract shall be tried in Palm Beach County. In the event a dispute occurs between a contractor, vendor or other invoicing party ("invoicing party") and the City concerning payment of an invoice, the City Department which has the dispute along with a representative of the City's Procurement Department and the invoicing party shall meet to consider the disputed issues. The invoicing party shall provide to the City such material and information as the City may reasonably require. Any such procedure shall be initiated by either party notifying the other in writing of a dispute and stating with specific its nature. This procedure shall commence not later than forty five (45) days, and be resolved not later than sixty (60) days, after the date on which the proper invoice was received by the City. Any decision by the Procurement Official shall constitute the final decision of the City regarding these matters and shall be communicated in writing to the invoicing party within three business days after such decision. If no decision is rendered within the time period as set out above, then a decision against the invoicing party shall be deemed to have been issued.

## **3. Emergency Support**

It is hereby made a part of this request for proposals that before, during and after a public emergency, disaster, hurricane, flood, or other acts of God, that the City shall be provided goods and services on a first priority basis. It is vital and imperative that the majority of citizens are protected from any emergency situation which threatens public health and safety, as determined by the City.

Proposer agrees to provide services required by the City on a first priority basis. The City expects to pay a fair and reasonable price for all goods and services in the event of a disaster, emergency or hurricane. Proposer shall furnish a twenty-four (24) hour phone number in the event of such an emergency.

## **4. Formal Agreement**

The successful Proposer shall be required to enter into a formal agreement with the City. At all times during the term of the contract, the successful Proposer shall act as an independent Firm and at no time shall be considered an agent or partner of the City. The fee for the services to be rendered shall be as provided in the proposal. The successful proposal shall become an integral part of the contract, but may be modified by the provisions of the contract. Proposer agrees and understands that a specific scope or project may require coordination with another Forensic Auditor and further agrees that the utmost professionalism shall be exemplified at all times.



**5. Term of Contract**

The term of the contract shall be for completion of the Forensic Audit Services. The City shall not accept alternative term proposals. Fees and service charges included in the successful proposal shall remain in effect for the completion of the Forensic Audit Services; however any Federal Reserve service charge increase may be passed through to the City upon 30 day written notice. Should new services be required during the contract period not contemplated by this RFP, those services shall be provided in line with current pricing for similar services, not more than the Forensic Audit Services then-current published rate. If the option is used to extend the contract date, Forensic Audit charges shall remain the same unless otherwise negotiated.

**6. Forensic Auditor Obligations**

The continuation of this contract is contingent upon maintenance of the minimum qualifications as identified herein and satisfaction of services by the City. The Forensic Auditor shall immediately notify the City in writing if any of the minimum qualifications are no longer being met.

**Termination**

The contract may be terminated by the City at any time, with or without cause.

**7. Prime Forensic Auditor Responsibilities**

Each Proposer is required, before submitting their proposal, to carefully examine the Proposal requirements and to completely familiarize themselves with all of the terms and conditions that are contained within this RFP. Ignorance on the part of the Proposer shall in no way relieve the Proposer of any of the obligations and responsibilities which are a part of this RFP.

The successful Proposer shall be required to assume responsibility for all services offered in his proposal whether or not he provides them. Further, the City shall consider the selected Proposers to be the sole point of contact with regard to contractual matters.

## SUBMITTAL REQUIREMENTS

### SELECTION OF CONSULTANT FIRM OR INDIVIDUAL

Professional Qualifications: Any firm or individual with proven professional experience in providing Forensic Audit Services to government entities is invited to submit a Letter of Interest and Proposal.

Information to be submitted: The proposal package shall consist of the following:

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#### SECTION 1 – NO POINTS – INTRODUCTION/COMPANY BACKGROUND

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1. One (1) original letter of interest
2. Philosophy and general project approach of the firm or individual.
3. Proposed organizational chart. Include sub consultants, if appropriate.

#### SECTION 2 – 20 POINTS -QUALIFICATIONS OF STAFF

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- Demonstrate a strong team with relevant knowledge, education, and forensics auditing competences.
  - Provide detailed resumes of key person(s) to be assigned to the project, including but not limited to:
- 

##### **Key Personnel Introduction**

1. Name and title
  - a. Job assignments for other projects
  - b. Percentage of time to be assigned to this project
  - c. Current and projected workload of key individuals
  - d. How many years with this firm
  - e. How many years with other firms
  - f. Experience (type of projects, size of projects, specific project involvement)
  - g. Education and active registration(s)
  - h. Other experience/qualifications that is relevant to this project.

### **SECTION 3 - 20 POINTS - PAST PERFORMANCE/EXPERIENCE**

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Provide a successful history of forensic auditing for a government entity . List three (3) projects demonstrating past performance experience, please provide the following details:

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- a. Name and location of the completed Forensic Audit, the year of commencement and of completion of the Forensic Audit, and the name and telephone number for the government's contract manager for the study.
- b. The names of your firm's staff which were directly responsible for the Forensic Audit, specifically, those working directly with the local government representatives.
- c. The names and telephone numbers of the persons representing the individual agencies which the identified key staff worked with to provide a Forensic Audit and the technical support of each fee.
- d. The approximate number of meetings for each phase of the work; the number of meetings with the public; and the number of meetings with the governing body.
- e. Specify the number of days from commencement of the engagement to the date the final study was accepted by the government. State the calendar date of the final report.
- f. The name and telephone number of the contracting agency and local government official responsible for oversight of the Forensic Audit.

## **SECTION 4- 20 POINTS – FORENSIC AUDIT FEES**

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Provide a detailed cost for providing the services listed herein. The City is prepared to pay a fixed fee to be paid upon the receipt and approval of the final invoice. The stated fee shall include all costs associated with the performance of the services. There shall be no hidden costs associated with this request.

Full disclosure of nature and amount of all fees and charges is mandatory. The City shall not be responsible for the reimbursement of any costs not specifically set forth in the firm's proposal and mutually agreed upon in advance in writing. The City reserves the right to accept any part or all of the proposer's fee schedule.

Provide hourly rates for any additional work needed.

## **SECTION 5 – 20 POINTS- REFERENCES**

List three (3) references that can comment on your firm's ability to complete the work. The references shall be contacted as part of the committee's decision

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Name and address  
Telephone Number  
E-mail address

## **SECTION 6 – 20 POINTS – PROJECT APPROACH**

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Show a thorough understanding of the entire scope of forensic auditing through described techniques and methodology.

- Specify the firms approach to the proposed project
- Include a proposed project timeline
- Provide current and projected workload of the company

## **SECTION 7 – 0 POINTS – REQUIRED FORMS**

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***These Forms Must Be Completed and Returned with your Submittal***

- Addendum Acknowledgement
- Sworn Statement on Public Entity Crimes
- Firm Information Form
- Statement of No Bid
- Non-Collusion Affidavit of Prime Respondent
- Hold Harmless and Indemnity Agreement
- References
- Drug-Free Workplace Form
- E-Verify Form
- Affidavit Attesting to Noncoercive Conduct for Labor or Services
- Affidavit Regarding Prohibition on Contracting with Entities of Foreign Countries of Concern

SECTION	Evaluation Criteria	Potential Points
1.	Introduction/Background	0
2.	Qualifications of Staff	20
3.	Past Performance/Experience	20
4.	Forensic Audit Fees	20
5.	References	20
6.	Project Approach	20

**Selection Process:** City staff will review responses to this Request for Proposals that meet the enumerated requirements and are received prior to the closing date and time. Upon review of submittals, a shortlist of not less than three of the most qualified proposers will be designated. A recommended proposed contract will be submitted to the City Manager for approval.

Submittals will be evaluated based on the criteria described in this RFQ and any other criteria deemed relevant to serve the best interests of this project. A recommendation of none or one or more of the submittals will be made to the City Manager for full or partial funding. A proposer's past and current performance in providing Forensic Audits may be considered in reviewing its proposal.

#### Risk Management Requirements:

#### **A. Contractual Provisions Relative to Risk Management**

All contracts for any public works to be performed, and service-related contracts, for or on behalf of the City shall include the following, or substantially similar, provisions:

##### **1. Hold Harmless**

##### **(a) General**

The City and their agents, employees, and officials, both elected and appointed, shall be held harmless from and against all claims for bodily injury, sickness, disease, death or personal injury or damage to property or loss of use resulting therefrom, arising out of the agreement, contract or lease unless such claims are a result of the City's sole negligence, as determined by the final arbiter of such claim.

#### **DISQUALIFICATION OF RESPONDENTS**

**Public Entity Crimes.** A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a response/bid on a contract to provide any goods or services to a public entity, may not submit response/bids on leases or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, Florida Statutes. Attachment "B" must be completed, signed and included in the Respondent's proposal.

**Conflict of Interest.** Any Respondent who is deemed to have a conflict of interest prohibited by Chapter 112, Florida Statutes, shall be disqualified.

**Prohibited Communication.** Any form of communication, except to the Purchasing Manager, shall be prohibited regarding this particular Request for Proposals, between:

1. Any person or person's representative or any person on behalf of anyone seeking an award from such competitive solicitation; and
2. Any City Commissioner, Selection Committee member, City Manager, City Attorney, or any City employee not identified as a point of contact for this Request for Proposals.

The prohibited communication shall be in effect as of the date of release of this RFP. The provisions of this section shall terminate at the time the City awards or approves a contract, rejects all bids or responses, or otherwise takes action which ends the solicitation process.

A violation of the prohibited communication section shall be cause for disqualification of the bid or proposal. The determination of a violation shall be made by the Selection Committee and communicated to the proposer.

## **EXAMINATION OF RFP DOCUMENTS**

Each Respondent shall carefully examine the RFP and other contract documents and inform him or herself thoroughly regarding any and all conditions and requirements that may in any manner affect cost, progress, or performance of the work to be performed under the contract. Ignorance on the part of the Respondent will in no way relieve the Respondent of the obligations and responsibilities assumed under the contract.

Should a Respondent find discrepancies or ambiguities in, or omissions from, the specifications, or be in doubt as to their meaning, Respondent shall at once notify the City's Purchasing Manager in writing.

Public Records. The Firm shall allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the Firm in conjunction with this Agreement. Specifically, the Firm shall:

- (a) Keep and maintain public records that ordinarily and necessarily would be required by the City in order to perform the service.
- (b) Upon request of the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in state law or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the firm does not transfer the records to the City.

(d) Meet all requirements for retaining public records and transfer, at no cost, to the City all public records in possession of the firm upon termination of the Agreement and destroy and duplicate public records that are exempt or confidential and exempt from the public records disclosure requirements. All records stored electronically must be provided to the City in a format that is compatible with the information technology system of the City.

(e) **IF THE FIRM HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (386) 878-8100, [jraftery@deltonafl.gov](mailto:jraftery@deltonafl.gov), 2345 Providence Blvd., Deltona, Florida 32725.**

## **INSURANCE REQUIREMENTS**

The Contractor/Respondent agrees to provide and maintain at all times during the term of any agreement resulting from this RFP, or for such longer periods as may be required, without cost or expense to the City of Deltona, policies of insurance insuring the Contractor/Respondent against any and all claims, demands, or causes of action whatsoever, for injuries received or damage to property relating to the performance of duties, services and/or obligations of the Firm under the terms and provisions of this agreement. The awarded vendor shall secure and maintain, at its sole cost and expense during the contract term, the following minimum insurance coverage:

**Commercial General Liability** – Shall have minimum limits of \$100,000 Per Occurrence. Combined Single Limit for Bodily Injury Liability and Property Damage Liability. This shall include Premises and/or Operations, Independent Contractors and Products and/or completed Operations, and a Contractual Liability Endorsement.

**Workers Compensation** – Coverage to apply for all employees for statutory limits in compliance with the applicable state and federal laws. The policy must include Employers' Liability with a limit of \$100,000 each accident.

Requirements for Contractors that qualify for an exemption under the Florida Worker's Compensation law in Chapter 440 Florida Statutes are detailed below: Incorporated or unincorporated Contractors with one or more employees shall be required to provide a copy of their "Notice of Election to be Exempt," along with valid proof of coverage for non-exempt employees.

The City reserves the right to request a copy of the complete insurance policy(ies) and any endorsements for the insurance referenced above. A certificate of insurance indicating that the respondent has coverage in accordance with the requirements herein set forth shall be furnished prior to the execution of the contract and annually upon renewal thereafter. **The respondent shall either cover any sub-Contractors on its policy or require the sub-Contractors to conform to all requirements for insurance contained herein.**

Respondent agrees that City will make no payments pursuant to the terms of the contract until all required proof or evidence of insurance has been provided to the City Representative. Respondent agrees that the insurer shall waive its rights of subrogation, if any, against the City on Commercial General Liability and Workers Compensation.



### Addendum Acknowledgment

Acknowledgment is hereby made of receipt of addenda issued during the solicitation period.  <b>RFP#25020 Forensic Audit</b>	Addendum # _____ through # _____
Person Completing RFP (Signature)	
Name (Printed):	Title:

>>>Failure to submit this form could have a negative impact on your evaluation score<<<

SWORN STATEMENT UNDER SECTION 287.133(3)(a),  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

**TO BE RETURNED  
WITH PROPOSAL**

THIS MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER  
OFFICER AUTHORIZED TO ADMINISTER OATHS

1. This sworn statement is submitted with Bid, Proposal or Contract for \_\_\_\_\_.
2. This sworn statement is submitted by \_\_\_\_\_  
(entity submitting sworn statement), whose business address is \_\_\_\_\_ and its Federal  
Employee Identification Number (FEIN) is \_\_\_\_\_. (if the entity has no  
FEIN, include the Social Security Number of the  
individual signing this sworn statement: \_\_\_\_\_).  
(please print name of individual signing), and my relationship to the entity named above is \_\_\_\_\_.
4. I understand that a “public entity crime” as defined in Paragraph  
287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a  
person with respect to and directly related to the transaction of business with any  
public entity or with an agency or political subdivision of any other state or with the  
United States, including, but not limited to, any bid or contract for goods or services,  
any leases for real property, or any contract for the construction or repair of a public  
building or public work, to be provided to any public entity or an agency or political  
subdivision of any  
other state or of the United States and involving antitrust, fraud, theft, bribery,  
collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that “convicted” or “conviction” as defined in paragraph  
287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public  
entity crime, with or without an adjudication of guilt, in any federal or state trial  
court of record relating to charges brought by indictment or information after July 1,  
1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo  
contendere.
6. I understand that an “affiliate” as defined in paragraph 287.133(1)(a), Florida  
Statutes, means:
  - a) A predecessor or successor of a person convicted of a public entity  
crime; or
  - b) An entity under the control of any natural person who is active in the  
management of the entity and who has been convicted of a public entity  
crime. The term “affiliate” includes those officers, directors,  
executives, partners, shareholders, employees, members, and agents  
who are active in the management of an affiliate. The

ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not to fair market value under an arm's length agreement, shall be prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

☐ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one of more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and (Please indicate which additional statement applies.)

☐ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the Hearing Officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

☐ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

☐ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

\_\_\_\_\_  
(Signature)

Date

STATE OF FLORIDA

CITY OF \_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, the undersigned authority, \_\_\_\_\_,  
who, after first being sworn by me, affixed his/her signature in the space provided above  
on this \_\_

\_\_\_\_\_

**CITY OF DELTONA  
FIRM INFORMATION FORM**

The information below is required to complete your bid packet. Type or print only.

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

Project Contact: \_\_\_\_\_

e-mail address: \_\_\_\_\_

**Remittance (Payment) Mailing Information**

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

Project Contact: \_\_\_\_\_

e-mail address: \_\_\_\_\_

Federal Tax ID No.: \_\_\_\_\_

Tax ID Type: ☐ Federal Tax ID ☐ Social Security Number

***This Form Must Be Completed and Returned with your Submittal.***

## STATEMENT OF NO BID

Kate Duffy, Purchasing Manager  
Purchasing Division, Finance Department  
City of Deltona  
City Hall  
2345 Providence Blvd.  
Deltona, FL 32725  
(386) 878-8570  
[kDuffy@deltonafl.gov](mailto:kDuffy@deltonafl.gov)

We, the undersigned, have declined to bid on RFP 25020 for a Forensic Audit for the following reason(s):

- ☐ We do not offer this service\product.
- ☐ Our schedule would not permit us to perform.
- ☐ Unable to meet specifications.
- ☐ Other

We understand that if the Statement of No Bid letter is not executed and returned, our name may be deleted from the list of qualified Respondents to the City of Deltona.

---

Company Name

---

Authorized Person's Signature

---

(Print or type name and title of signer)

---

Company Address

---

Telephone Number

---

Toll Free Number

---

FAX Number

---

Date

## NON-COLLUSION AFFIDAVIT OF PRIME RESPONDENT

STATE OF ( ) COUNTY OF ( )

\_\_\_\_\_, being duly sworn, deposes and says that:

- (1) He/she is of \_\_\_\_\_ firm, Respondent that has submitted the attached response.
- (2) He/she is fully informed respecting the preparation and contents of the attached solicitation and of all pertinent circumstances respecting such solicitation.
- (3) Such solicitation is genuine and is not a collusive or sham solicitation.
- (4) Neither the said Respondent nor any of its officers, partners, City's, agent representatives, employees or parties in interest including this affiant, has in any way, colluded, conspired, or agreed, directly or indirectly, with any other Respondent or person, to submit a collusive or sham response in connection with the Agreement for which the attached response has been submitted or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by Agreement or collusion or communication or conference with any other Respondent, firm or person to fix the price or prices in the attached solicitation or of any other Respondent, or to fix any overhead, profit or cost element of the proposed price or the proposed price of any other Respondent, or to secure through any collusion, conspiracy, connivance or unlawful Agreement any advantage against the City of Deltona, Florida, or any person interested in the proposed Agreement.
- (5) The price or prices quoted in the attached response are fair and proper and are not tainted by any collusion, conspiracy, or unlawful Agreement on the part of the Respondent or any of its agents, representatives, City's, employees, or parties of interest, including affiant.

\_\_\_\_\_  
(Signed)

\_\_\_\_\_  
(Title)

STATE OF FLORIDA COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_\_ by  
\_\_\_\_\_, who is personally known to me or who has produced  
\_\_\_\_\_ as identification and who did (did not) take an oath.

\_\_\_\_\_  
(Signature of Notary Public)

\_\_\_\_\_  
(Name of Notary Typed, Printed or Stamped) Notary Public \_\_\_\_\_  
(Commission Number)

## **HOLD HARMLESS AND INDEMNITY AGREEMENT**

\_\_\_\_\_, agrees through the signing of this document by an authorized party or agent that it shall defend, indemnify and hold harmless the City of Deltona, and its agents, employees, and public officials from and against all suits, losses, claims, demands, judgments of every name and description arising out of or incidental to the performance of this contract or work performed thereunder, whether or not due to or caused by the negligence of the City of Deltona, its agents, employees, and public officials excluding only the sole negligence of the City of Deltona, its agents, employees, and Public Officials.

This provision shall also pertain to any claims brought against the City of Deltona, its agents, employees, and public officials by an employee of the named Contractor, any Sub-contractor, or anyone directly or indirectly employed by any of them.

The Contractor's obligation to indemnify the City of Deltona, its agents, employees and public officials under this provision shall be limited to \$1,000,000 per occurrence which the parties agree bears a reasonable commercial relationship to the contract.

The Firm agrees to accept, and acknowledges as adequate remunerations, the consideration of \$10, which is part of the agreed bid price, the promises contained herein, and other good and valuable consideration, the receipt of which is hereby acknowledged, for agreement to enter into this Hold Harmless and Indemnity Agreement.

\_\_\_\_\_  
CONTRACTOR

\_\_\_\_\_  
DATE

***This Form Must Be Completed and Returned with your Submittal.***



References

---

CUSTOMER NAME	CONTACT PERSON	TELEPHONE AND FAX NUMBER	SCOPE OF SERVICES PROVIDED/JOB NAME
		(      ) (      )	
		(      ) (      )	
		(      ) (      )	

Does Bidder have any similar work in progress at time of Bid Opening?    Yes    ☐    No    ☐

If "Yes", explain:

---

*References who are located in foreign countries are not acceptable.*

*This Form Must Be Completed and Returned with your Submittal.*

## DRUG-FREE WORK PLACE FORM

The undersigned Bidder in accordance with Florida Statute 287.087, hereby certifies that

\_\_\_\_\_ does:

*(Name of Business)*

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are proposed a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

\_\_\_\_\_  
Bidder's Signature

\_\_\_\_\_  
Date

***This Form Must Be Completed and Returned with your Submittal, if applicable***

## E-VERIFY FORM

Project Name:	
Project No.:	

### 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.

“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a firm or another sub-firm in exchange for salary, wages, or other remuneration.

Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Firm acknowledges and agrees to utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Firm to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Firm to perform work pursuant to the contract with the Department. The Vendor/Consultant/Firm acknowledges and agrees that 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 the City of Deltona; and
- c) Should vendor become successful Firm awarded for the above-named project, by entering into this Contract, the Firm becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the sub firm does not employ, contract with, or subcontract with, an unauthorized alien. The firm shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a sub firm knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination. If this contract is terminated for a violation of the statute by the Contractor, the Firm may not be awarded a public contract for a period of 1 year after the date of termination.

Company Name:	
Authorized Signature:	
Print Name:	
Title	
Date:	
Phone:	
Email:	Website:

ACKNOWLEDGEMENT

**AFFIDAVIT ATTESTING TO  
NONCOERCIVE CONDUCT FOR LABOR OR SERVICES**

Effective July 1, 2024, Section 787.06, Florida Statutes, a nongovernmental entity executing, renewing, or extending a contract with a governmental entity is required to provide an affidavit, signed by an officer or a representative of the nongovernmental entity under penalty of perjury, attesting that the nongovernmental entity does not use coercion for labor or services as defined in Section 787.06(2)(a), Florida Statutes.

By signing below, **I hereby affirm under penalty of perjury that:**

1. I have read Section 787.06, Florida Statutes, and understand that this affidavit is provided in compliance with the requirement that, upon execution, renewal, or extension of a contract between a nongovernmental entity and a governmental entity, the nongovernmental entity must attest to the absence of coercion in labor or services.

2. I am an officer or representative of \_\_\_\_\_, a non-governmental entity.

3. \_\_\_\_\_ does not use coercion for labor or services as defined in the relevant  
section of the law.

In the presence of:

**Under penalties of perjury, I  
declare that I have read the  
foregoing and the facts stated in it  
are true:**

\_\_\_\_\_

Witness #1 Print Name: \_\_\_\_\_

Print

Name:

\_\_\_\_\_

Title:

Witness #2 Print Name: \_\_\_\_\_

Entity

Name:

\_\_\_\_\_

**OATH OR AFFIRMATION**

State of Florida

County of \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online  
notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by  
\_\_\_\_\_ (name of person) as \_\_\_\_\_  
(type of authority) for \_\_\_\_\_  
\_\_\_\_\_ (name of party on behalf of whom instrument is executed).

---

Notary Public (Print, Stamp, or Type as  
Commissioned)

☐ Personally known to me; or  
☐ Produced identification (Type of Identification: \_\_\_\_\_)  
☐ Did take an oath; or  
☐ Did not take an oath

**AFFIDAVIT REGARDING PROHIBITION ON CONTRACTING WITH  
ENTITIES OF FOREIGN COUNTRIES OF CONCERN**

Pursuant to Section 287.138, Florida Statutes (which is expressly incorporated herein by reference), a governmental entity may not knowingly enter into a contract with an entity which would give access to an individual's personal identifying information if (a) the entity is owned by the government of a foreign country of concern; (b) the government of a foreign country of concern has a controlling interest in the entity; or (c) the entity is organized under the laws of or has its principal place of business in a foreign country of concern.

This affidavit must be completed by an officer or representative of an entity submitting a bid, proposal, or reply to, or entering into, renewing, or extending, a contract with a governmental entity which would grant the entity access to an individual's personal identifying information.

1. \_\_\_\_\_ ("entity") does not meet any of the criteria in paragraphs (2)(a)-(c) of Section 287.138, F.S.

In the presence of:

**Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true:**

\_\_\_\_\_  
Witness #1 Print Name: \_\_\_\_\_ Print \_\_\_\_\_ Name: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Title: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Witness #2 Print Name: \_\_\_\_\_ Entity \_\_\_\_\_ Name: \_\_\_\_\_  
\_\_\_\_\_

**OATH OR AFFIRMATION**

State of Florida  
County of \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name of person) as \_\_\_\_\_ (type of authority) for \_\_\_\_\_ (name of party on behalf of whom instrument is executed).

\_\_\_\_\_ Notary Public (Print, Stamp, or Type  
as Commissioned)

\_\_\_\_\_ Personally known to me; or  
\_\_\_\_\_ Produced identification (Type of Identification: \_\_\_\_\_)  
\_\_\_\_\_ Did take an oath; or  
\_\_\_\_\_ Did not take an oath



**Addendum #1 to RFP#25020 Forensic Audit**

**September 2, 2025**

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**This addenda is being issued to correct the due date for proposals to October 13, 2025 at 2:30 p.m. The location remains the same.**

***This Form Must Be Completed and Returned with your Submittal.***

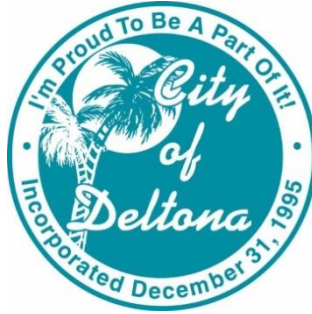
***I hereby confirm that I am authorized to submit this addendum on behalf of:***

\_\_\_\_\_  
**Company Name**

\_\_\_\_\_  
**Representative**

\_\_\_\_\_  
**Date**





## Addendum #2 to Bid#25020 Forensic Audit

September 25, 2025

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1. On page 10, the RFP states, "Immediately upon completion of the Forensic Investigation, the Forensic Examiner shall report its findings to the City Manager in writing with copies to the Mayor and all of the Commissioners simultaneously." Is that intended to be a separate communication other than the written report outlined in the previous bullet point? If it is the same written report, our firm typically provides a draft report to allow the City to ask for clarification or additional details if necessary. Should that draft report be provided to the City Manager, Mayor and all of the Commissioners, or can the draft report be reviewed by either the City Manager or Mayor prior to issuing the report to everyone?

[The firm would sit with the City Manager & Finance Director to provide initial feedback prior to issuing the report to the Commission.](#)

2. On page 20, the RFP states, "The City is prepared to pay a fixed fee to be paid upon the receipt and approval of the final invoice." Can the City confirm that the chosen firm can issue monthly invoices for work completed the prior month and be paid on a monthly basis?

[Monthly invoices are acceptable](#)

3. Section 3 of the Submittal Requirements (page 19) requests 3 projects demonstrating past performance and all the related contact information for those

projects. Under Section 5 References (page 20), the RFP requests 3 references that can comment on our firm's ability to complete the work. Does the City anticipate these to be 3 additional references (for a total of 6), or does the City expect a total of 3 references to fulfill both Section 3 and Section 5 requirements?

Total of 3 references are required

4. Does the City have a requested timeframe for the forensic investigation to be completed and report issued?

Within 12 months

5. Can the City clarify what information is requested for the proposing firm to "Provide current and projected workload of the company" (page 20 Section 6)?

Does the firm have capacity and staff to provide required services

6. Can the City confirm whether or not the three typed copies of the response should be bound and just the original should not be bound?

The City needs 7 copies bound with 1 original not bound and a flash drive

***This Form Must Be Completed and Returned with your Submittal.***

***I hereby confirm that I am authorized to submit this addendum on behalf of:***

1. On page 10, the RFP states, "Immediately upon completion of the Forensic Investigation, the Forensic Examiner shall report its findings to the City Manager in writing with copies to the Mayor and all of the Commissioners simultaneously." Is that intended to be a separate communication other than the written report outlined in the previous bullet point? If it is the same written report, our firm typically provides a draft report to allow the City to ask for clarification or additional details if necessary. Should that draft report be provided to the City Manager, Mayor and all of the Commissioners, or can the draft report be reviewed by either the City Manager or Mayor prior to issuing the report to everyone?

The firm would sit with the City Manager & Finance Director to provide initial feedback prior to issuing the report to the Commission.

2. On page 20, the RFP states, "The City is prepared to pay a fixed fee to be paid upon the receipt and approval of the final invoice." Can the City confirm that the chosen firm can issue monthly invoices for work completed the prior month and be paid on a monthly basis?

Monthly invoices are acceptable

3. Section 3 of the Submittal Requirements (page 19) requests 3 projects demonstrating past performance and all the related contact information for those projects. Under Section 5 References (page 20), the RFP requests 3 references that can comment on our firm's ability to complete the work. Does the City anticipate these to be 3 additional references (for a total of 6), or does the City expect a total of 3 references to fulfill both Section 3 and Section 5 requirements?

Total of 3 references are required

4. Does the City have a requested timeframe for the forensic investigation to be completed and report issued?

Within 12 months

5. Can the City clarify what information is requested for the proposing firm to "Provide current and projected workload of the company" (page 20 Section 6)?

Does the firm have capacity and staff to provide required services

6. Can the City confirm whether or not the three typed copies of the response should be bound and just the original should not be bound?

Clarify that there will be a requirement of 7 copies bound with 1 original not bound

\_\_\_\_\_  
**Company Name**

\_\_\_\_\_  
**Representative**

\_\_\_\_\_  
**Date**



Addendum #3 to RFP#25020 Forensic Audit

October 9, 2025

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This addenda is being issued to extend the due date to:

**THURSDAY, OCTOBER 30, 2025 AT 2:30 P.M. AT CITY HALL LOCATED  
AT 2345 PROVIDENCE BLVD., DELTONA, FL 32725**

This extension is to allow additional time to answer questions that have previously been submitted. This addenda also changes the last date that questions will be received by the City which will be Monday, October 13, 2025 by the end of the day.

An additional addenda will be posted once all questions have been answered.

***This Form Must Be Completed and Returned with your Submittal.***

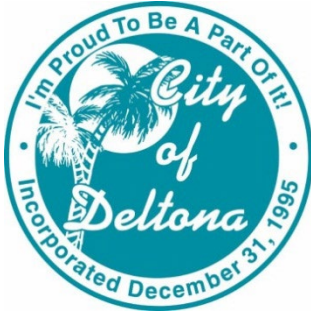
***I hereby confirm that I am authorized to submit this addendum on behalf of:***

\_\_\_\_\_  
**Company Name**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Representative**

\_\_\_\_\_  
**Date**



## **ADDENDA #4 TO RFP#25020 - FORENSIC AUDIT**

**October 15, 2025**

**TO ALL BIDDERS:** You are requested to make all changes and/or additions contained in this Addendum to the Bidding Documents. Failure to acknowledge this Addendum in the Proposal shall result in rejection of the bid.

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The due date shall remain the same which is:

**THURSDAY, OCTOBER 30, 2025 AT 2:30 P.M. AT CITY HALL LOCATED AT  
2345 PROVIDENCE BLVD., DELTONA, FL 32725**

**No further questions will be answered.**

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1. The RFP identifies that documentation is in both paper and electronic format. Can you provide more detail into which records are paper so we can budget accordingly?

Electronic format would be acceptable

2. Is there an expectation that any work will need to be performed on site?

There would be a requirement for some site work as agreed upon.

3. Has the City of Deltona already identified any instances of fraud, waste, or abuse during this audit period?

a. If so, can you provide more detail on those concerns?

No instances of Fraud, waste, or abuse.

4. We understand the Forensic Audit would commence in March 2026. Is there a specific time frame in which the City of Deltona would like the Forensic Audit to be completed in?

Within 12 months

5. Has there been an established budget for the Forensic Audit?

We have established \$500,000 but expect this to cost significantly more.

6. Has the City of Deltona engaged legal counsel related to the forensic audit?

The City has contracted legal counsel

7. Please confirm the engagement scope period is October 1, 2019 through September 30, 2024.

Confirmed

8. Please confirm whether the list (City Manager, The Center, Deltona Water, Permitting, Fleet, Fire, Finance, Parks & Rec, Planning & Development, HR, IT) is exhaustive and whether any component units, advisory boards, or blended/ discretely presented entities are in scope.

The Commission has indicated a City Wide fraud / compliance audit

9. Please define “main/sub classifications within the reserve accounts (General Fund & Enterprise)” and provide a complete list of funds and reserve sub-classifications in scope.

Provided as an attachment.

10. Does each fund included within the scope of work have a separate bank account? If not, how many bank accounts are related to the scope of work?

The City has a main operating account. Deltona Water currently has a separate deposit account that rolls daily to the main operating account.

11. Please identify all relevant current (and prior if within scope period) accounting and billing systems.

We have had Tyler / Munis for the last 21 years. We have no separate systems

12. Will the City be able to provide the cash-handling, revenue cycle, procurement, and expenditure-related policies/procedures applicable to the scope period for these areas?

Yes

13. Approximately how many bank transactions occur each fiscal year?

This would require over one week of staff time looking at the analysis statements over the four years. We would have to look at “Reporting Items Loaded” during 2025 and “Previous Day Reporting Items Loaded” during 2024. It would need more definitive data for us to pull from to constitute what you are classifying as a transaction.

14. Approximately how many credit card transactions occur each fiscal year?

We have just over 40,000 utility accounts that the majority of pay via credit cards. The majority of all other transactions within the city are paid via credit card. We can provide the merchant services statements as required.

15. Will supporting documentation such as bank records, credit card records, invoices, and receipts be electronically available for the scope period?

Yes

16. Approximately how many City employees are involved in the cash receipts, revenue, accounts payable, budgetary compliance, and procurement cycles.

Less 20

17. Provide an approximate number of real estate sales occurring within the scope period?

Less than 10

18. Provide an approximate number of grants administered during the scope period?

Major

CDBG – 5

SHIP – 5

FEMA – 3

CARES – 1

ARPA - 1

Minor

10-15 additional

19. Has the City had a fraud risk assessment performed in the past? If so, when and will the results of the assessment be shared with the selected forensic auditor?

No

20. Our engagement will be performed under the Statements *on Standards for Consulting and/or Forensic Services* issued by the American Institute of Certified Public Accountants (AICPA). Will these standards be acceptable?

Yes

21. Regarding the Terms and Conditions provided, to ensure adherence with professional standards, are vendors allowed to include exceptions provided by our legal team within the proposal or will there be a contract negotiation period following award?

Yes

22. Because some of the forms as they are presented need modification, formatting and clarifications, are we allowed to mark them up? For example, most of the notary forms list the state of Florida. If they are signed out of state, are we allowed to reword that field?



Yes

23. Pertaining to the instruction on PDF page 8 that ***“The Forensic Examiner shall perform such forensic accounting procedures as necessary to identify and quantify any and all abnormal contractual or financial activity, from September 30, 2020, to September 30, 2024,”*** has any abnormal, unapproved, and or illegal ***“contractual or financial activity”*** been identified during this time period (or others)?

No

a. If so, please provide a description of these identified activities (or at least some specific examples) giving rise to this particular instruction.

b. If not, what is the basis for the requirement of the analysis described above for the specific time periods as provided above.

This is what we were asked to do by members of our Commission. Staff, has relayed that we do not feel this is necessary. Our Auditors even relayed to Commission that they didn't feel this was necessary.

c. How are you defining abnormal in this request?

We do not know at this time

24. Pertaining to the requirement on PDF page 8 that ***“The engagement should be planned and carried out with sensitivity towards not overburdening City staff (You must quote your hourly rates for additional services). Is it possible to allow the forensic auditors to have read-only access to Deltona’s computer systems in order to retrieve information and lessen any burden to city support staff?***

Yes

a. What accounting system is utilized by the City?

Tyler / Munis

25. How many bank accounts does the City maintain, what is the purpose of each account and what are the average number of transactions posted to those accounts for each of the years for which the City is requesting an analysis of all financial transactions?

See question 10

26. We understand that the City received COVID-related funds. Assuming that those funds were received at some point during the period from September 30, 2020 through September 30, 2024 and therefore fall within the scope of the forensic audit:

a. Has the receipt and ultimate disposition of those funds been previously audited to determine that the anticipated funds were actually received and entirely expended for the purposes for which they were provided?

Yes

b. Has there been any evidence provided or concerns raised that any of the COVID-related funds provided to the City were not used for the intended purposes?

No

27. Has any City employee been accused of financial related crimes or misrepresentations? If so:

No

a. Please provide the nature and timing of the incidents(s).

N/A

b. Please provide the ultimate disposition of these allegations. (Employee terminated, charged and convicted, still employed, etc.)

N/A

28. On PDF page 7, the RFP states that the objective of the forensic audit is to ***“Inspect and confirm ALL money movement...”*** However, on PDF page 9 the RFP states that ***“the engagement shall include the TESTING of the following cycles, Cash Receipts, Revenue Cycle, Accounts Payable...”*** Given that Cash Receipts and Accounts Payable are direct components of “Money Movement,” please clarify whether cash and money movement are to be “tested” on a sample basis or confirmed entirely by testing all transactions.

a. On page 7 of the RFP, it states that the objective is to ***“Inspect and confirm all money movement”*** and ***“the purpose of any reserve expenditure was used for that purpose”*** and ***“payments made to external parties”*** – and on page 8 ***“confirm all money transacted... are supported by formal approvals”*** – by referencing the words any and all above, the scope appears to indicate that 100% of the transactions are to be tested. Is that the request of this RFP? If not, please clarify the scope of testing.

Testing would require all transactions per direction received from the Commission.

29. On page 8 of the RFP, it states that ***“The Forensic Examiner must be available as an expert witness to support legal action for asset recovery restitution on behalf of the City of Deltona or its insurer.”***

a. Is there particular legal action that has been contemplated already at this point? If so, please describe.

None at this point, this would be based only on findings uncovered.

b. Has any litigation been filed or insurance claim submitted in this regard? If so, please provide same.

None

29. On PDF page 8, the RFP states that ***“the Proposer shall provide a price breakdown for each individual year, starting fiscal year ending September 30, 2020 through fiscal year ending September 30, 2024.”*** In order to estimate the number of hours required to conduct the forensic audit by year for each of the fiscal years, can the City provide the volume of transactions in each department for which it is requesting a forensic audit?

We can provide by year the number of transactions

1. Checks
2. Payroll transactions
3. Journal Entries
4. Budget Amendments

30. On PDF page 10, the RFP states: ***“For the forensic activity so engaged, the Forensic Examiner will be required to quantify and document its results to a level sufficient to enable the city to collect any potentially recoverable losses.”*** Given that the return of ***“any potentially recoverable losses”*** may be up to a Trier of Fact, and the forensic auditor cannot guarantee that the Trier of Fact will side with the City on any particular issue, is it understood that the forensic examiner can only quantify and document its results in a manner customarily accepted by the judicial system, without guaranteeing the outcome?

Understood

31. Does the City have outside counsel directing this forensic accounting examination requested in the RFP? If not, is the City open to hiring such counsel?

The City would be open to hiring counsel as required

32. Is there any possibility of the ability to start the project earlier than the March 2026 Start Date set forth on page 11 of the RFP?

No

33. Does the City anticipate and/or will the City allow the forensic auditor to conduct site visits to relevant locations to review systems and documents and interview City personnel?

Yes

34. Will the forensic auditor be reimbursed for travel expenses associated with the audit?

This should be put into your proposal

35. Please list each and every instance that you are aware of regarding any and all allegations by any party, citizen, employee, etc. as to missing funds, misappropriation of resources, lack of proper documentation, and malfeasance.

None that Staff is aware of. This is a select few members of Commission that have proposed this RFP to be conducted, and the other members of Commission will base their final approval on the overall cost.

36. Was an audit recently performed for any of the City Departments?

a. If so, which department, what date?

Only the required annual audit, that we have only received 2 comments in ten years.

b. Please provide a copy of the 73 page KPMG audit report of Deltona Water issued by March 2020.

Attachment to Addendum

c. Is any City Department that was recently the subject of an audit to be included in this audit as well? If so, why?

No

37. How many grants have been received during the fiscal years 2020 - 2024? Typically, how many expenditures occur from these grant proceeds on an annual basis?

See question 18

38. How many sales of real estate have occurred during the fiscal years 2020 - 2024?

See question 17

39. How is the RFP defining "Market Rate" as referenced on page 8 of the PDF? Is this request meant to obtain appraisals for these properties sold?

a. Were appraisals obtained prior to the sale of all real estate?

Yes

b. Have those appraisals been retained in the City's files?

On file per Retention requirements

#### **40. Access & Coordination**

a. Will the City designate a primary liaison for coordinating document access and staff interviews?

Primary liaison will be the Finance Director

b. Are there any departments or systems that require special clearance or scheduling to access?

Water and Sewer plants only

#### **41. Systems & Controls**

a. Are there specific systems (e.g., ERP, financial software) that should be prioritized for access control and data integrity evaluation?

Tyler / Munis

b. Should the audit include a review of cybersecurity controls or is the focus strictly on financial and operational systems?

Strictly on financial and operational systems.

#### **42. Cash Testing & Revenue**

a. Are there particular revenue streams (e.g., grants, utility payments, fines) that have been flagged for closer scrutiny?

No

b. Should the firm include physical cash handling procedures (e.g., petty cash, cash drawers) in the review?

Only through September 30, 2024

#### **43. Reporting & Communication**

a. What format and level of detail is expected in the verbal presentations to the Commission?

PowerPoint – High Level

Individual meetings with the Commission would provide additional detail

b. Is there a preferred cadence for interim updates or briefings during the engagement?

Monthly

c. A forensic audit of an entity such as the City, is different from a typical financial statement audit, which would be applicable to Generally Accepted Auditing Standards (GAAS). GAAS are designed for audits of entities and programs, focusing on the whether the financial statements are fairly presented. While these standards are comprehensive, they do not specifically address the unique requirements and methodologies involved in a forensic audit. Forensic accounting engagements are, by their nature, applicable to Statement on Standards for Forensic Services No 1. ("SSFS No. 1") promulgated by the

AICPA. SSFS No. 1 provides guidelines specifically tailored for forensic accounting services, which include investigations of fraud, waste and abuse. – Would the City consider changing the required standards for this forensic audit to forensic standards?

We will adhere to the applicable Statement on Standards for Forensic Services No 1. (“SSFS No. 1”) promulgated by the AICPA. SSFS No. 1 provides guidelines specifically tailored for forensic accounting services, which include investigations of fraud, waste and abuse.

**44. Legal & Expert Witness Support**

a. Will the City provide legal counsel to coordinate expert witness preparation if litigation arises?

Question 6

b. Are there specific documentation standards required to support potential asset recovery or legal proceedings?

To be determined

**45. Final Deliverables**

a. Is there a preferred format or template for the final forensic report and internal control evaluation?

Question 43

**46. Other**

a. Does the City have an approved budget in mind for the forensic audit?

Question 5

**47. Intended start of the engagement**

We intend to start the engagement no sooner than March 2026.

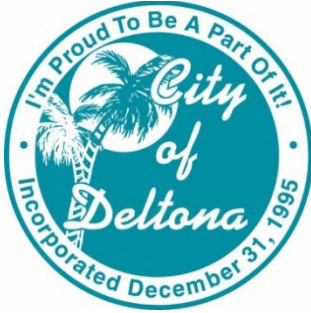
***I hereby confirm that I am authorized to submit this bid on behalf of***

\_\_\_\_\_  
**Company Name**

\_\_\_\_\_  
**Representative**

\_\_\_\_\_  
**Date**

***This Form Must Be Completed and Returned with your Submittal.***



**ADDENDA #5 TO RFP#25020 - FORENSIC AUDIT**  
**October 22, 2025**

1. Is the City requesting two written reports as follows:
  - a. Report communicating the audit procedures performed and the results of those procedures. The report should address the results of the audit procedures in light of the objectives discussed on pages 7, 8 and 9 of RFP (which include the following):
    - Forensic audit of all City Departments to include City Manager, The Center, Deltona Water, Permitting, Fleet, Fire Dept. Finance Operations, Parks and Recreation, Planning and Development, Human Resources, IT.
    - Inspect and confirm all money movement in the agreed to areas of inspection, including monies flowing in and out of all main/sub classifications within the reserve accounts (General Fund & Enterprise) and the purpose of any reserve expenditure was used for that purpose, payments made to external parties, payments received or made for real estate transactions, and execution of grant funds have been properly processed and accounted for.
    - This report should communicate all discovered abnormal contractual or financial activity, past or present from September 30, 2020 to September 30, 2024, its quantification, cause and consequence including instances of criminal activities, illegal acts and potentially fraudulent activity or civil liabilities that could support future legal action to the City; and quantifying and documenting its results to a level sufficient to enable the city to collect any potentially recoverable losses.
  - b. Report listing any internal control conditions found during the course of the audit procedures that would be defined as material weaknesses or significant deficiencies in the design or operation of the internal control structure. The City receives a report of this nature during its annual financial statement audit, however, the scope of that audit is not sufficient to identify all problem areas. Therefore, the City desires that an additional report provide an evaluation of the City's internal accounting and operating controls, review compliance with the controls, evaluate risk of fraud and misconduct and recommend enhancements where necessary to strengthen the City's practices during this audit engagement. The City requests that the auditors communicate recommendations for correcting each noted material weakness or significant deficiency. If during the course of the audit procedures, the auditors discover internal control conditions that require the City's immediate attention, the City desires that the auditors brief the City Manager and Finance Director accordingly at that time. This report should also include an evaluation of the City's:
    - Internal accounting and operating controls
    - Review compliance with these controls
    - Evaluate risk of fraud and misconduct

- Recommend enhancements, where necessary, to strengthen the City's practices and the additional recommended practices and resources (personnel, equipment, etc.) necessary to implement, carry out and monitor these recommendations.

his report should also include reportable conditions found during the forensic audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data in the financial statements.

If the above is not what the City is requesting, please specify the reports to be provided, the specific contents of same or revisions to the above. **A combined report listing both items.**

2. Besides the areas listed under Cash Testing, are there any additional in-scope areas for internal controls testing? If so, please specify the additional areas.

**Areas are**

- a. Building
- b. Customer Service
- c. Planning
- d. The Center
- e. Parks & Recreation

3. Are there current or recently updated documented policies or SOP's for each in-scope areas for internal controls testing? **Will provide all policies in force during timeframe requested**

4. Are the in-scope processes performed manually or automated within the accounting system? **Combination**

5. Has there been any employee turnover in any of the in-scope process areas? Or has the staff been there for the period in question?

**Continuous turnover of**

- a. Finance Director
- b. Deputy Finance Director
- c. City Manager
- d. Deputy City Manager
- e. Commission

6. For accounts receivable or payable what are the allowable manners of payment (i.e. cash, checks, money orders or travelers' checks)? **Also credit cards**

7. Does the City have petty cash? If so, how much? **Yes, \$2000**

8. Are account reconciliations performed manually or automated within the accounting system? **Manually**

9. In follow-up to question #2 in the previously submitted questions on 9/26/2025, if read-only access to the accounting system is:



- a. Granted, will this also allow the export of data into Excel or CSV?
- b. Not granted, will we be provided the requested data in Excel or CSV format?

As follows

- a. Yes
- b. See A

10. In addendum 2 question #2, the City stated that “Monthly invoices are acceptable.” Please confirm that monthly invoices will be paid on a monthly basis. Paid with 21 days of receipt

11. How many purchases of real estate have occurred during the fiscal years 2020 - 2024?

Less than 10

12. How is the RFP defining “Market Rate” as referenced on page 8 of the PDF? Is this request meant to obtain appraisals for these properties purchased?

- a. Were appraisals obtained prior to the purchase of all real estate?
- b. Have those appraisals been retained in the City’s files?

As follows

- a. Appraisals obtained
- b. All records kept per State retention schedule

***This Form Must Be Completed and Returned with your Submittal.***

***I hereby confirm that I am authorized to submit this addendum on behalf of:***

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Representative

\_\_\_\_\_  
Date