

November 13, 2017

**Mr. Richard Williams**  
Executive Director  
CareerSource Chipola  
4636 Highway 90 E, Suite K  
Marianna, FL 32446

Dear Mr. Williams:

You have requested that we audit the financial statements of the governmental activities and each major fund of CareerSource Chipola, as of June 30, 2017, 2018, 2019, 2020, 2021 and for the years then ended, and the related notes to the financial statements, which collectively comprise CareerSource Chipola's basic financial statements as listed in the table of contents.

In addition, we will audit CareerSource Chipola's compliance over major federal award programs for the period ended June 30, 2017, 2018, 2019, 2020, 2021. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the CareerSource Chipola's major federal award programs.

Accounting principles generally accepted in the United States of America require that supplementary information, such as management's discussion and analysis (MD&A) and/or budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis.

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tlh@jmco.com

### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

### **Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards of the Comptroller General of the United States of America and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of CareerSource Chipola's basic financial statements. Our report will be addressed to the Board of Directors of CareerSource Chipola. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

#### **Audit of Major Program Compliance**

Our audit of CareerSource Chipola's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

As required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management's Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
3. For safeguarding assets;
4. For identifying all federal awards expended during the period including federal awards and funding increments received prior to December 26, 2014, and those received in accordance with the Uniform Guidance generally received after December 26, 2014;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For the design, implementation, and maintenance of internal control over compliance;
7. For identifying and ensuring that the entity complies with laws, regulations, grants, and contracts applicable to its activities and its federal award programs;
8. For following up and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
9. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
10. For submitting the reporting package and data collection form to the appropriate parties;
11. For making the auditor aware of any significant vendor relationships where the vendor is responsible for program compliance;
12. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

13. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
14. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
15. For identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

Bob Powell is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services, including expenses, will be as follows:

| <b>Fiscal Year Ending</b> | <b>Audit Fee</b> | <b>Return form 990</b> | <b>Total</b> |
|---------------------------|------------------|------------------------|--------------|
| June 30, 2017             | \$16,000         | \$1,000                | \$17,000     |
| June 30, 2018             | \$16,000         | \$1,000                | \$17,000     |
| June 30, 2019             | \$16,000         | \$1,000                | \$17,000     |
| June 30, 2020             | \$16,500         | \$1,000                | \$17,500     |
| June 30, 2021             | \$16,500         | \$1,000                | \$17,500     |

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We will perform the following nonattest services: Preparation of financial statements, IRS Form 990, Schedule of Federal Awards, and Data Collection Form. With respect to any nonattest services we perform, CareerSource Chipola's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Sara Johnson, Finance Director) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

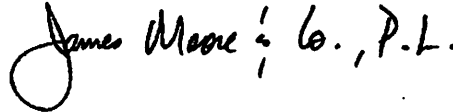
In accordance with the requirements of the Internal Revenue Service, we will prepare from your records and information you will provide, Internal Revenue Service Form-990—Return of Organizations Exempt from Tax and the required filings for CareerSource Chipola. Should these require an extension, we will notify you as soon as possible. We will not audit or express assurance on these returns and filings.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by laws or regulation, or to peer reviews. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

This engagement letter includes the attached James Moore & Co., P.L. Standard Terms and Conditions as Attachment A which is incorporated and made a part of this engagement letter by reference.

We appreciate the opportunity to be of service to CareerSource Chipola and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of CareerSource Chipola.

By  Digitally signed by Richard Williams  
Date: 2017.11.17 10:59:35 -05'00'

Title Executive Director

Date 11/17/2017

**Attachment A**  
**James Moore and Co., P.L.**  
**Standard Terms and Conditions**

The terms and conditions set forth below are incorporated into the engagement letter agreement pursuant to which James Moore & Co., P.L. ("JMCO", the "Firm") will provide services to CareerSource Chipola ("client").

1. **Management's Responsibilities**—Management of Client is responsible for establishing and maintaining an effective internal control system. JMCO services may include advice and recommendations which management may or may not adopt. Client's management shall be fully and solely responsible for applying independent business judgment with respect to the services and work product provided by JMCO, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports, or other work product or deliveries to Client. Management is responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the engagement to us. Client should retain all the documents, canceled checks, and other data that form the basis of income and deductions. If the engagement also includes tax services, these records may be necessary to prove the accuracy and completeness of tax returns to a taxing authority. Client has final responsibility for the tax return(s) and; therefore should review the return(s) carefully before signing and filing.
2. **Responsible Person**—Client designates the individual signing the engagement letter ("Representative") as the individual to whom JMCO should look to provide information, communicate, answer questions and make elections. Client understands that JMCO will rely on the Representative designated above and that decisions by the Representative may be beneficial to some and detrimental to others. JMCO is directed to rely on the Representative for all Client decisions including but not limited to tax treatments, allocation of income and expense items, tax elections and accounting treatments. All communication with the Representative is deemed to be communication with Client.
3. **Advice in Writing**—JMCO only provides advice for Client to rely upon in writing. Casual discussions of tax, accounting or other issues and informal communication are not advice upon which Client can rely. Client agrees that the only advice from JMCO upon which Client may rely is written advice received from JMCO on our letterhead or via e-mail.
4. **Unencrypted E-Mail Use Authorized for Communication**—In connection with this engagement, JMCO may communicate with Client or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, JMCO cannot guarantee or warrant that e-mails from JMCO will be properly delivered and read only by the addressee. Therefore, JMCO specifically disclaims and waives any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted by JMCO in connection with the performance of this engagement. In that regard, Client agrees that JMCO shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. During the term of this engagement Client may elect by notification in writing to JMCO to suspend or terminate the use of e-mail.



5. **Cooperation**—Client agrees to cooperate with JMCO in the performance of JMCO services for the Client, including providing JMCO with reasonable facilities and timely access to Client's data, information and personnel. Client shall be responsible for the performance of Client's employees and agents and for the accuracy and completeness of all data and information provided to JMCO for purposes of this engagement. In the event that JMCO is unable to obtain required information on a timely basis JMCO may revise its estimate of fees, alter the services required and/or terminate the engagement.
6. **Independent Contractor**—Client and JMCO are both independent contractors and neither Client nor JMCO are, or shall be considered to be, an agent, distributor or representative of the other. Neither Client nor JMCO shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf, or in the name of, the other.
7. **Payment of Invoices**—JMCO will bill Client for professional services, expenses, and out-of-pocket costs on a monthly basis. Payment is due within 30 days of the date on the billing statement. JMCO reserves the right to suspend work or terminate the engagement in the event that payment is not received within 30 days of the date on the billing statement. JMCO may also suspend work or terminate the engagement if information furnished is not satisfactory for JMCO to perform work on a timely basis. JMCO will notify Client if work is suspended or terminated. If JMCO elects to terminate the engagement for nonpayment or for any other reason provided for in this letter, the engagement will be deemed to have been completed for purposes of payment being due from Client. Upon written notification of termination, even if JMCO has not released work product, Client will be obligated to compensate JMCO for all time expended and to reimburse JMCO for all out-of-pocket costs through the date of termination. Suspension of work or termination of the engagement may result in missed deadlines, penalties/interest along with other consequences and Client agrees that suspended work or termination of the engagement shall not entitle Client to recover damages from JMCO. All fees, charges and other amounts payable to JMCO hereunder do not include any sales, use, value added or other applicable taxes, tariffs or duties, payment of which shall be the sole responsibility of Client, excluding any applicable taxes based on JMCO's net income or taxes arising from the employment or independent contractor relationship between JMCO and JMCO's personnel. A late payment charge of 1½% per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 90 days from the date of billing. This is an Annual Percentage Rate of 18%.
8. **Confidential & Proprietary Information**—Client and JMCO both acknowledge and agree that all information communicated by one party (the "Disclosing Party") to the other (the "Receiving Party") in connection with this engagement shall be received in confidence, shall be used only for purposes of this engagement, and no such confidential information shall be disclosed by the Receiving Party or its agents or personnel without the prior written consent of the other party. Except to the extent otherwise required by applicable law or professional standards, the obligations under this section do not apply to information that: (a) is or becomes generally available to the public other than as a result of disclosure by the Receiving Party, (b) was known to the Receiving Party or had been previously possessed by the Receiving Party without restriction against disclosure at the time of receipt thereof by the Receiving Party, (c) was independently developed by the Receiving Party without violation of this agreement or (d) Client and JMCO agree from time to time to disclose. Each party shall be deemed to have met its nondisclosure obligations under this paragraph as long as it exercises the same level of care to protect the other's information, except to the extent that applicable law, regulations or professional standards impose a higher requirement. JMCO may retain, subject to the terms of this Paragraph, one copy of Client's confidential information required for compliance with applicable professional standards or internal policies. If either Client or JMCO receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the other party's confidential information, such party shall (if permitted to do so) provide written notice to the other of such demand in order to permit it to seek a protective order. So long as the notifying party gives notice as provided herein, the notifying party

shall be entitled to comply with such demands to the extent permitted by law, subject to any protective order or the like that may have been entered in the matter. In the event that Client wishes to assert a privilege or Client fails to respond and JMCO asserts the privilege on Client's behalf, Client agrees to pay for all expenses incurred by JMCO in defending the privilege, including, by way of illustration only, JMCO's attorney's fees, court costs, outside adviser's costs, penalties and fines imposed as a result of Client asserting the privilege or Client's direction to JMCO to assert the privilege. JMCO's techniques, judgments, methodology and practices relating to its engagement practices are agreed by Client and JMCO to constitute proprietary confidential business information in the nature of trade secrets, security measures, systems and procedures which are in the nature of competitive interests which would impair the competitive business of JMCO should the information be released.

9. **Disclosures**—Certain communications involving advice are privileged and not subject to disclosure. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, Client, Client's employees or Client's agents may be waiving this privilege. To protect this right to privileged communication, please consult with JMCO or an attorney prior to disclosing any information about JMCO advice. Should Client determine that it is appropriate for JMCO to disclose any potentially privileged communication, Client agrees to provide JMCO with written, advance authority to make that disclosure.
10. **Force Majeure**—Neither Client nor JMCO shall be liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any government agency or authority.
11. **Indemnification**—Client, its officers and directors hereby agrees to indemnify; agrees to pay for the defense (with counsel of JMCO's choosing) of JMCO, (including JMCO's principals, employees and authorized agents) and agrees to hold JMCO harmless from any and all suits, claims, actions, proceedings, liabilities, judgments, losses and costs whatsoever (including but not limited to attorneys' fees and litigation costs) arising in connection with any services performed or products provided by JMCO pursuant to, or under the cover of this engagement letter (Indemnity) as described in this paragraph. This Indemnity relates only to circumstances in which there is a knowing misrepresentation by Client and/or its management relating to this engagement. The foregoing indemnity is intended to apply to the extent not contrary to applicable law. This provision shall survive the termination of this engagement for a period of five years.
12. **Document Retention and Ownership**—The parties agree that JMCO will endeavor to retain documents and records in accordance with the Firm's Record Retention and Destruction Policy. Client agrees that after the specified period of retention expires (typically seven (7) years), documents and records may not be available. However, the related engagement records will not be destroyed regardless of the retention period, if JMCO has knowledge of potential or pending legal action and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said legal action and/or investigation. If it is determined that the records in question are relevant to the legal action and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending legal action or an investigation may not be public knowledge, we request that you inform us of any such legal action or investigation in a timely manner. Likewise, we request that you inform us when all legal action or investigation has been concluded so that the Firm can release the litigation hold and the records related to our engagement can be destroyed in accordance with our Record Retention and Destruction Policy. JMCO does not retain original client records or documents. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by us (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, letters, memos and electronic

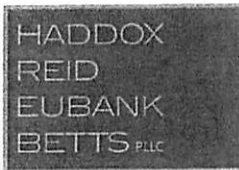
mail, etc.) will remain part of the engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any government or regulatory agencies. JMCO owns and retains the rights to JMCO's internal working papers; any information created by JMCO is not the property of Client. In the event that documents are requested by the Representative or any other individual considered by law or regulation to be our client we will furnish the documents readily available in the Client file (which shall not include any obligation on JMCO's part to undertake a search of JMCO's electronic document and email files) to the requesting party.

13. **Professional Standards**—JMCO will perform this engagement in accordance with the professional standards applicable to the engagement including those standards promulgated by the American Institute of Certified Public Accountants. In the event that issues arise that present a conflict of interest and/or a potential for breach of professional standards it may become necessary to terminate or suspend services of this engagement.
14. **Use of Third Party Providers**—In the normal course of business, JMCO uses the services of third-parties and individual contractors, which are not employees of JMCO. Those services are performed at various levels and in various aspects of JMCO's engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement JMCO may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require JMCO to handle confidential information and JMCO expects third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, JMCO requires those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Client acceptance of this arrangement acknowledges and accepts our handling of confidential Client information including access by third-party and individual service providers.
15. **Limitation of Liability and Actions**—Neither party may assert against the other party any claim in connection with this engagement unless the asserting party has given the other party written notice of the claim within one (1) year after the asserting party first knew or should have known of the facts giving rise to such claim. Notwithstanding anything to the contrary, JMCO's maximum aggregate liability in this engagement (regardless of the nature of the any claim asserted, including contract, statute, any form of negligence, tort, strict liability or otherwise and whether asserted by Client, JMCO or others) shall be limited to twice the sum of the fees paid to JMCO during the term of this engagement. In no event shall JMCO be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.) even if JMCO had been advised of their possible existence. This provision shall survive the termination of this agreement.
16. **Mediation**—Prior to resorting to arbitration or litigation that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement the parties agree to attempt resolution of any dispute in mediation administered by and conducted under the rules of the American Arbitration Association in mediation session(s) in Alachua County, Florida. Unless the parties agree in writing to the contrary, the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. Each party may disclose any facts to the other party or to the mediator that it in good faith considers reasonably necessary to resolve the dispute. However, all such disclosures shall be deemed in furtherance of settlement efforts and shall not be admissible in any subsequent proceeding against the disclosing party. Except as agreed to in writing by both parties, the mediator shall keep confidential all information disclosed during mediation. The mediator shall not act as a witness for either party in any subsequent proceeding

between the parties. The costs of any mediation proceeding shall be shared equally by the participating parties.

- 17. Binding Arbitration**—All disputes not resolved by mediation (as described above) arising out of and/or related to the services and/or relationship with JMCO and Client will be resolved through binding arbitration. The parties agree that they are irrevocably voluntarily waiving the right to a trial by jury by entering into this voluntary binding arbitration agreement. The arbitration proceeding shall take place in Alachua County, Florida. The arbitration shall be governed by the provisions of the laws of Florida (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the substantive law of Florida shall be applied without reference to conflicts of law rules. In any arbitration instituted hereunder, the proceedings shall proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the American Arbitration Association (AAA), except that discovery shall be limited to identification of witnesses, exchange of expert reports, deposition of experts only, exchange of documents in the Client file and interrogatories and shall not include any exchange of e-mail or any requirement to produce or search for e-mail. Any Dispute regarding discovery, or the relevance or scope thereof, shall be determined by the Arbitration Panel (as defined below). For amounts in dispute less than One Million Dollars, the arbitration shall be conducted before a single arbitrator appointed as a neutral by the American Arbitration Association. The single arbitrator shall be both a licensed attorney and a licensed certified public accountant at the time of appointment as the arbitrator. If the amount in dispute is One Million Dollars or more, the arbitration shall be conducted before a panel of three persons, all panel members must be members of the American Arbitration Association's panel of neutrals with one arbitrator selected by each party (party selection shall be completed within twenty days of receipt of the panel nominees from the American Arbitration Association or, failing party selection the panel members shall be appointed by the American Arbitration Association), and the third member of the panel will be selected by the American Arbitration Association and will be licensed as a certified public accountant at the time of appointment to the panel (the "Arbitration Panel"). The party-selected arbitrators shall be treated as neutrals. The Arbitration Panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a state or federal court. The parties also waive the right to punitive damages and the arbitrators shall have no authority to award such damages or any other damages that are not strictly compensatory in nature. In rendering their award the Arbitration Panel shall issue a reasoned award. The arbitration panel is directed to award attorneys' fees and costs along with the costs of the arbitration proceeding to the prevailing party as determined by the Arbitration Panel. The confidentiality provisions applicable to mediation shall also apply to arbitration. The award issued by the Arbitration Panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. In no event shall a demand for arbitration be made after the date on which the initiation of the legal or equitable proceeding on the same Dispute would be barred by the applicable statute of limitations or statute of repose or this agreement. For the purposes of applying the statute of limitations or repose or this agreement, receipt of a written demand for arbitration by the AAA shall be deemed the initiation of the legal or equitable proceeding based on such Dispute.
- 18. Employees**—Both Client and JMCO agree that they will not employ any employee of the other within one year of the employee's last day of employment with the other, unless mutually agreed upon in writing. Employment of a former employee within one year of the employee leaving the other party may cause significant economic losses and/or breach of professional standards for JMCO and potential economic loss and/or potential conflicts of interest for Client.

- 19. Posting and Distribution of Information**—JMCO's permission is required prior to distribution or posting of JMCO work product. If Client plans to distribute or post online any of JMCO's work product, a copy of the document, reproduction master or proof will be submitted to JMCO not less than seven days prior to distribution or posting to provide JMCO sufficient time for our reading and approval prior to distribution or posting. If, in our professional judgment, the circumstances require, we may withhold our written consent. Client agrees that prior to posting an electronic copy of any of JMCO's work product, including but not limited to financial statements and our report(s) thereon, that Client will ensure that there are no differences in content between the electronic version posted and the original signed version provided to management by JMCO. Client agrees to indemnify JMCO, defend using counsel of JMCO's choosing and hold JMCO harmless from any and all claims that may arise from any differences between electronic and original signed versions of JMCO's work product.
- 20. Assignment**—Neither party may assign any of its rights or obligations under the terms of this engagement without the prior written consent to the other.
- 21. Additional Work**—From time to time Client may request that JMCO undertake to complete additional work. In the event that such work is undertaken without a separate written engagement understanding then the terms of this engagement letter shall govern the additional work.
- 22. Entire Agreement**—This engagement letter constitutes the entire understanding between the parties regarding the JMCO services and supersedes all prior understandings relating to JMCO services. No amendment, modification, waiver or discharge of the terms of this engagement letter shall be valid unless in writing and signed by authorized representatives of both parties. This understanding has been entered into solely between Client and JMCO, and no third-party beneficiaries are created hereby. In the event any provision(s) of the terms of this document shall be invalidated or otherwise deemed unenforceable, such finding shall not cause the remainder of this document to become unenforceable. The proper venue for all actions involving the relationship between JMCO and Client are the tribunals of principal jurisdiction in Alachua County, Florida. This engagement and the relationship between the parties shall be construed and enforced in accordance with, and governed by Florida law without giving effect to Florida's choice of law principles. This document may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this document must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties and all other persons or entities required by law. An electronically transmitted signature or acknowledgment will be deemed an acceptable original for purposes of binding the party providing such electronic signature.



CPAs & Advisors

## SYSTEM REVIEW REPORT

January 22, 2015

To the Members  
James Moore & Co., P.L.  
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations (Service Organizations Control (SOC) 2 engagements).

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

Jackson, Mississippi

# Attachment B: Organization Information (pg. 1)



## Attachment B: Organization Information

Name of Organization: James Moore & Co., P.L.

Authorized Contact Person: Bob Powell

Address: 2477 Tim Gamble Place, Suite 200, Tallahassee, FL 32308

Business Phone: 850-386-6184 Website: www.jmco.com

Business E-Mail: Bob.Powell@jmco.com (general email for company is info@jmco.com)

# Years in Business: 53 # Full Time Employees: 140

FEIN #: 59-3204548

FL Division of Corporations Info: \_\_\_\_\_

Authorized to conduct business in Florida? Yes  No

Check to indicate if your organization is a:

Community-based Organization  Minority-Owned  Female Owned  N/A

The Offeror certifies that:

|  |  |
|--|--|
| a) It has no outstanding liens, claims, debts, judgments, or litigation pending against it, which would materially affect its programmatic or financial abilities to implement and carry out its proposed program. | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                              |
| b) It has complied with an official order of any agency of the State of Florida, or the United States Department of Labor to repay disallowed costs incurred during its conduct of projects or services.           | Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/> |
| c) It is current in its payment of applicable federal, state, and local taxes.   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                              |
| d) It is free and clear of any disallowed audited costs.   | Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/> |
| e) Its costs and pricing data submitted with this proposal are representative of only those reasonable, allowable, and allocable costs necessary for carrying out its proposed program.                            | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> |
| f) It will comply with the assurances attached to this RFP, and WIOA and its promulgated rules and regulations.  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                              |
| g) It is authorized to submit this proposal in accordance with the policies of its governing body.   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                              |

By my signature, I certify that I am empowered and can act on behalf of the proposing organization in submitting this proposal. I certify that the information contained herein is

# Attachment B: Organization Information (pg. 2)

true and correct to the best of my knowledge, and that the offer contained herein is true and correct to the best of my knowledge, and that the offer contained herein is firm and valid for a period not to exceed 60 days from this proposal's date.

Bob Powell  
\_\_\_\_\_  
*Signatory Name*

CPA and Partner  
\_\_\_\_\_  
*Title*

*Bob Powell*  
\_\_\_\_\_  
*Signature*

September 18, 2017  
\_\_\_\_\_  
*Date*



# Attachment C: Conflict of Interest Statement

## ATTACHMENT C – Conflict of Interest Statement

The Offeror must execute either Section 1 or Section 2 hereunder relative to Florida Statute 112.312(12). Failure to execute either Section may result in rejection of this Proposal.

### SECTION 1

I hereby certify that no official or employee of CSC, or any Board member, or any immediate family member of a CSC employee or Board member has a material financial interest in this firm.

Signature: Bob Powell

Name of Official (Type or Print): Bob Powell

Company Name: James Moore & Co., P.L.

Business Address: 2477 Tim Gamble Place, Suite 200

City/State/Zip Code: Tallahassee, FL 32308

### SECTION 2

I hereby certify that no official or employee of CSC, or any Board member, or any immediate family member of a CSC employee or Board member has a material financial interest(s) [in excess of 5%] in this firm and has filed the appropriate Conflict of Interest statements with CSC prior to the review and discussion of this proposal.

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

Signature: \_\_\_\_\_ Date of Filing: \_\_\_\_\_

Name of Official (Type or Print): \_\_\_\_\_

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

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

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

# Attachment D: Auditor Certifications

## ATTACHMENT D – Auditor Certifications

On behalf of the Offeror:

- A. The individual signing certifies that the Offeror is not aware of or engaging in any activities that would be considered a conflict of interest.
- B. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- C. The individual signing certifies that the Offeror is a properly licensed certified public accountant or a Public accountant licensed on or before 9/18/2017 in the State of Florida.
- D. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*,
- E. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of every 2 years, at least 80 hours of CPE that directly enhances the auditor's professional proficiency to perform audits or attestation engagements. At least 24 of the 80 hours of CPE should be in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. At least 20 hours of the 80 should be completed in any 1 year of the 2-year period.
- F. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
- G. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits;
  - 1. *Government Auditing Standards* (Yellow Book)
  - 2. OMB-Uniform Guidance, 2CFR, Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
  - 3. June 2016 Compliance Supplement
  - 4. *A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contracts with the Department of Health and Human Services*.
  - 5. *Audits for Voluntary Health and Welfare Organizations* (AICPA Audit Guide)
  - 6. *Audits of Certain Nonprofit Organizations* (AICPA Audit Guide)
- H. The individual signing certifies that if selected a proof of Level II Background Checks must be provided for all staff working on this agreement.

The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including information on the programs/grants/contracts to be audited.

- I. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal state or local government. (If the offeror or any individual to be assigned to the audits has been found in violation of any state of AICPA professional standards, this information must be disclosed.)

Dated this 18th day of September, 2017.

James Moore & Co., P.L.

**Offeror's Firm Name**

Bob Powell

**Signature of Offeror's Representative**

Bob Powell, CPA and Partner

**Printed Name and Title of Individual Signing**

# Attachment E: Assurances and Certifications (pg. 1)

## ATTACHMENT E Assurances and Certifications

### 1. Assurances

- a. The Offeror assures that all activities under this Contract shall be conducted in conformance with the Workforce Innovation and Opportunity Act (WIOA), Public Law 113-128, the Workforce Innovation Act of 2000 rules and regulations, the Temporary Assistance for Needy Families Program (TANF), 45 CFR parts 260-265, and other applicable federal regulations and policies promulgated thereunder; all applicable Federal, State and local laws, regulations, directives, policies and instructions as they pertain to this Contract which are in effect at the inception of this Contract or as may be promulgated or amended during its life; and other laws, ordinances, regulations and licensing requirements including state and federal safety, health, and personal protective equipment requirements. When determining applicability, all programs and activities funded, or otherwise financially assisted, in whole or part, under the Welfare Transition Program are considered to be programs and activities receiving federal financial assistance.
- b. The Offeror will comply with the Americans with Disabilities Act, (42 U.S.C., 12101 et. seq.) which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, State and local government services and in telecommunications.
- c. The Offeror will comply, as applicable, with the provisions of the Davis-Bacon Act as amended (40 U.S.C. 3141-3148) and as supplemented by Department of Labor (DOL) regulations 29 CFR Part 5, the Copeland Anti-Kickback Act (40 U.S.C. 3145) as supplemented by DOL regulations 29 CFR Part 3, and the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708) as supplemented by DOL regulations 29 CFR Part 5, regarding labor standards for federally assisted construction sub-agreements.
- d. When applicable, if this Contract is in excess of \$150,000, the Offeror shall comply with all applicable standards, orders or regulations issued under the Clean Air Act as amended (42 U.S.C. 7401 – 7671q) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended. Any violation of these Acts should be reported to CSC and the Regional Office of the Environmental Protection Agency (EPA).
- e. The Offeror understands it is illegal for any corporate entity to punish whistleblowers or retaliate against any employee who reports suspected cases of fraud or abuse (Sarbanes Oxley, Section 1107, Section 1513 of Title 18, USC). In addition, it is a crime to alter, cover up or falsify, or destroy any document that may be relevant to any official investigation (Sarbanes Oxley, Section 1102, Section 1512 of Title 18, USC).
- f. ETA Salary Limitation Certification and Sworn Statement Pursuant to Public Law 109-149 Section 101 & 2 CFR 200. The Offeror certifies that it is in compliance with Public Law 109-234 and that none of the funds appropriated in Public Law 109-149 or prior Acts under the heading "Employment and Training" that are available for expenditures on or after June 15, 2006, shall be used by a recipient or sub-recipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II, except as provided for under Section 101 of Public Law 109-149.
- g. The Offeror shall comply with mandatory standards and policies relating to energy efficiency which are contained in the State of Florida's energy conservation plan issued in compliance with the Energy Policy and Conservation Act, Pub. L. 94-163.

# Attachment E: Assurances and Certifications (pg. 2)

- h. Under the Resource Conservation and Recovery Act (Section 6002 of the Solid Waste Disposal Act, as amended by the RCRA), state and local institutions of higher education, hospitals, and non-profit organizations that receive direct Federal awards or other Federal funds shall give preference in their procurement programs funded with Federal funds to the purchase of recycled products pursuant to EPA guidelines.
- i. The Offeror will retain records as required and will give CSC, the Comptroller General of the United States, and if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers or documents related to this Contract and will establish a proper accounting system in accordance with generally accepted accounting standards or CSC directives.
- j. If the Contract contains federal funds and the Offeror provides services to children up to age 18, the Offeror shall comply with the Pro-Children Act of 1994 (20 USC 6081). The Offeror shall immediately report knowledge or reasonable suspicion of abuse, neglect, or exploitation of a child, aged person, or disabled adult to the Florida Abuse Hotline on the statewide toll-free telephone number (1-800-96ABUSE). As required by Chapters 39 and 415, F.S., this provision is binding upon the Offeror and its employees.
- k. The Offeror and any of its subcontractors shall comply with applicable Federal, State and local Child Labor Laws.
- l. Contracts or agreements for the performance of experimental, developmental or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
- m. Contracts awarded in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with the Contract Work Hours and Safety Standards Act, 40 U.S.C. 3701 and 3708, as supplemented by the Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each Offeror must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
- n. The Offeror agrees to comply with OMB Circular 2 CFR 200 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.
- o. The Offeror will comply with all applicable requirements of all other Federal laws, executive orders, regulations and policies governing these programs.

## 2. Certification Regarding Debarment, Suspension And Other Responsibility Matters

When applicable, as required by the regulation implementing Executive Order 12549 and 12689, Debarment and Suspension, 29 CFR 180.220, the Offeror must not be presently nor previously within a three-year period preceding the effective date of this Contract, debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by

# Attachment E: Assurances and Certifications (pg. 3)

any federal department or agency. No contract shall be awarded to parties listed on the General Services Administration (GSA) List of Parties Excluded from Federal Procurement or Non-Procurement Programs.

By signing these Assurances, the Offeror certifies to the best of its knowledge and belief, that it and its principals:

- 1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a Federal department or agency;
- 2) Have not within a three year period preceding this Contract been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property;
- 3) Are not presently indicted or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in the previous paragraph; and
- 4) Have not within a three year period preceding this Contract had one or more public transactions (Federal, State or local) terminated for cause or default.

### 3. Certification Regarding Lobbying

The Offeror certifies, to the best of its knowledge and belief, that:

- a. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Offeror, to any person for influencing or attempting to influence an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative contract, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant loan or cooperative contract.
- b. This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. This Certification is a prerequisite for making or entering into this Contract imposed by the Byrd Anti-Lobbying Act (Section 1352, Title 31, U.S.C.). Any person or organization that fails to sign the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

### 4. Certification Regarding Drug-Free Workplace Requirements

Pursuant to the Drug-Free Workplace Act of 1988 and its implementing regulations codified at 29 CFR 98, Subpart F, the Offeror attests and certifies that it will provide a drug-free workplace by the following actions.

- a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Offeror's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- b. Establishing an ongoing drug-free awareness program to inform employees concerning:
  - 1) The dangers of drug abuse in the workplace.
  - 2) The policy of maintaining a drug-free workplace.

# Attachment E: Assurances and Certifications (pg. 4)

- 3) Any available drug counseling, rehabilitation and employee assistance programs.
  - 4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
- c. Making it a requirement that each employee to be engaged in the performance of the Contract be given a copy of the statement required by paragraph a.
- d. Notify the employee in the statement required by paragraph 1 that, as a condition of employment under the Contract, the employee will:
- 1) Abide by the terms of the statement, and
  - 2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five (5) calendar days after such conviction.
  - 3) Notify the agency in writing ten (10) calendar days after receiving notice under subparagraph 4.b. from an employee or otherwise receiving actual notice of such conviction. Offeror will provide such notice of convicted employees, including position and title, to the Board's Administrative Entity on whose activity the convicted employee was working. The notice shall include the identification number(s) of each affected Contract/Grant.
  - 4) Take one of the following actions, within thirty (30) calendar days of receiving notice under subparagraph 4.b., with respect to any employee who is so convicted.
- e. Take appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973 as amended.
- f. Require such employee to participate satisfactorily in drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State or local, health, law enforcement or other appropriate agency.
- g. Make a good faith effort to continue to maintain a drug- free workplace through implementation of this entire certification.

## 5. Certification Regarding Nondiscrimination and Equal Opportunity

The Offeror agrees to comply fully with the non-discrimination and equal opportunity provisions of the Workforce Innovation and Opportunity Act of 2014, including Public Law 97-300; Title VI and VII of the Civil Rights Act of 1964, as amended; Age Discrimination Act of 1975, as amended; Section 504 of the Rehabilitation Act of 1973, as amended; Title IX of the Education Amendments of 1972, as amended; the Nontraditional Employment for Women Act of 1991; Section 654 of the Omnibus Budget Reconciliation Act of 1981, as amended; the American with Disabilities Act of 1990, and the Florida Human Rights Act of 1977. The Offeror further agrees that it will in no way discriminate against, deny benefits to, deny employment to, or exclude from participation any person on the basis of race, color, religion, sex (including pregnancy), sexual orientation, gender identity, gender expression, sex stereotyping, national origin, age, disability, marital status (except as otherwise permitted under Title IX of the Education Amendments of 1972), political affiliation or belief, citizenship status as a lawfully admitted immigrant authorized to work in the United States, from any program or activity funded in whole or in part with funds made available through CareerSource Chipola. It is also agreed that participation in programs and activities shall be open to citizens and nationals of the United States, lawfully admitted permanent resident aliens, refugees and parolees, and other individuals authorized by the Attorney General to work in the United States. It is further agreed that the grievance and complaint procedures submitted by the grant recipient and approved by the Office of Civil Rights will be adhered to.

Programs funded through CareerSource Chipola are equal opportunity programs and the Offeror shall assure that all programs and activities conducted under this Agreement are accessible to individuals with disabilities. Where the physical facilities are not accessible, an alternate plan for

# Attachment E: Assurances and Certifications (pg. 5)

accessing the program or activity must be developed and retained on file, and a copy provided to the CareerSource Chipola Equal Opportunity Officer. Provisions must also be made for the limited English speaking and vision and sensory impaired. These provisions include: having a plan to provide interpreters and sign language assistance when necessary, and assuring that adequate staff or other sources are available to adequately communicate with non-English speaking applicants and/or participants.

CareerSource Chipola has established and maintains procedures to informally resolve grievances or complaints from, and provide counseling to participants in programs operated under this Agreement. A representative of the Offeror will be required to inform program participants of such procedures and their right to file with the appropriate local, State, or National entity a complaint if the matter is not resolved through informal procedures. The Offeror agrees to require that each participant read and understand their rights and responsibilities as enumerated in the Notice of Nondiscrimination and Complaint and Grievance Procedures Form.

Sub-recipients shall not discharge or in any manner discriminate against any individual in connection with the administration of the program, or against any individual because such individual has filed any complaint or instituted or caused to be instituted any proceeding under or related to this Act, or has testified or is about to testify in any such proceeding or investigation under or related to the Act, or otherwise unlawfully deny to any individual any benefit to which that participant is entitled under the provisions of the Act or privileges secured by 29 CFR Part 34.

## 6. Certification Regarding Public Entity Crimes

Offeror understands that they must comply with Section 287.133(3)(A), Florida Statutes on Public Entity Crimes, which states that 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 bid, proposal or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded 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, FS, for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

Offeror understands that if there is a change in this information, the Offeror is required to inform CSC immediately.

## 7. Modification, Amendment, Termination of Contract

- A. The Offeror understands that any Contract awarded cannot be modified, amended, canceled, extended, or assigned orally without the express written consent of the CSC board or Executive Director of CSC. All modifications, amendments, cancellations, extensions, or assignments must be reduced to writing and incorporated into an amendment hereto.
- B. The Offeror understands that any Contract awarded is subject to termination by CSC on thirty (30) days advance notice to the Offeror at its address as hereinabove specified.
- C. Termination for Lack of Funds: In the event funds to finance this Contract are reduced, suspended, or terminated in whole or in part, the obligation of each party hereunder may be terminated upon no less than twenty-four hours' notice in writing by CSC to the Offeror.
- D. Termination for Breach: The Offeror understands that either party may terminate a Contract awarded when it has determined that the other party has failed to provide any of the services specified herein in a timely or proper fashion, or has violated any stipulations of this Contract. If the Contracted agency fails to perform, in whole or in part, or to make sufficient progress so as

# Attachment E: Assurances and Certifications (pg. 6)

to endanger performance, CSC will notify the Contractor of such unsatisfactory performance in writing. The Contractor will then have thirty (30) working days from receipt of notice in which to respond with a plan agreeable to CSC to correct said deficiencies. Upon failure of the Contractor to respond within the appointed time or failure of Contractor to respond with appropriate plans, CSC will serve a termination notice that shall become effective within fifteen (15) days after its issuance.

In the event of such termination, CSC shall be liable for payment only for services rendered prior to the effective date of termination. Final billing for payment must be received by CSC within thirty (30) days of the termination date.

The Offeror understands that it shall give CSC written notice of any perceived breach and it shall give CSC thirty (30) working days to cure any perceived breach under this Contract.

E. Termination for Convenience: The Offeror understands that performance under a Contract awarded may be terminated by either party for convenience when it is in their best interest. Any termination for convenience will be preceded by written notice setting forth the effective date of said termination. The termination shall be effective ninety (90) days after the notice is issued and the Offeror has ninety (90) days after the effective date to bill for payment. The Offeror shall be entitled to receive just and equitable compensation for any services performed hereunder through the date of termination or suspension.

F. Termination (Other): The Offeror understands that unearned payment under a Contract awarded may be suspended or the Contract terminated upon the refusal by the Contractor to accept or comply with any conditions that may be imposed by the United States Department of Labor, the Department of Economic Opportunity, CareerSource Florida, the Governor or CSC at any time.

The submittal of false information may be considered fraud and could result in the immediate termination of the Contract.

A Contract awarded shall be interpreted under the laws of the State of Florida.

By the signature on this page, the Offeror certifies that it has read and understands all of these Assurances and Certifications and agrees to the information contained herein.

Bob Powell, CPA and Partner

**Name and Title**

September 18, 2017

**Date**



**Signature**