

GOAA DATE

9/16/2020

ITEM NO.

3

DOCUMENTARY #

100903



GREATER ORLANDO AVIATION AUTHORITY

REQUEST FOR PROPOSALS

PURCHASING PROPOSAL 03-21

**SUPPLEMENTAL AUDITING AND
ATTESTATION ENGAGEMENT SERVICES**

LOCAL DEVELOPING BUSINESS ("LDB")

ORLANDO INTERNATIONAL AIRPORT

ORLANDO EXECUTIVE AIRPORT

ORLANDO, FLORIDA

TABLE OF CONTENTS
GREATER ORLANDO AVIATION AUTHORITY
PURCHASING PROPOSAL 03-21
SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES
LOCAL DEVELOPING BUSINESS (“LDB”)
ORLANDO, FLORIDA

	<u>Page Numbers</u>
Request for Proposals	1 to 2
Instructions to Proposers	IP-1 to IP-13
Proposal Forms	PF-1 to PF-11
Contract	C-1 to C-5
General Conditions	GC-1 to GC-19
Specification	S-1 to S-5

ADDENDUM NO. 4
TO
PURCHASING PROPOSAL 03-21
SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES
LOCAL DEVELOPING BUSINESS ("LDB")
ORLANDO INTERNATIONAL AIRPORT

ORLANDO, FLORIDA

June 5, 2020

This addendum forms a part of the Proposal Documents described above. The original Proposal Documents remain in full force and in effect except as modified by the following which shall take precedence over any contrary provisions in the prior documents.

- ITEM 1: Replace Page S-2 with corrected Page S-2. Section 1.1 has been revised to add Concessions and Commercial Properties.
- ITEM 2: Replace Page S-2 with corrected Page S-2. Section 1.1.4 has been added to perform reviews, auditing, and making recommendations to Concessions and Commercial Properties.

***** END OF ADDENDUM NO. 4 *****



Fatima F Calkins, CPPO, CPPB
Senior Purchasing Agent

June 5, 2020
Date

ADDENDUM NO. 3
TO
PURCHASING PROPOSAL 03-21
SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES
LOCAL DEVELOPING BUSINESS ("LDB")
ORLANDO INTERNATIONAL AIRPORT

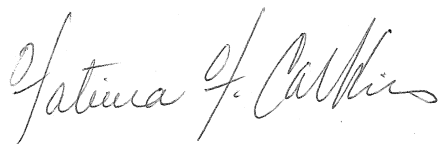
ORLANDO, FLORIDA

May 27, 2020

This addendum forms a part of the Proposal Documents described above. The original Proposal Documents remain in full force and in effect except as modified by the following which shall take precedence over any contrary provisions in the prior documents.

- ITEM 1: Replace Page IP-5 with corrected Page IP-5. The deadline to submit questions or request for clarification have been changed from April 22, 2020 to **June 5, 2020.**
- ITEM 2: Question: Please provide the firms that currently provides the supplemental auditing and attestation engagement services.
- Answer: Currently, the Authority has two contracts for this services. The providers are L.F. Harris & Associates, CPA, PA and Karen Dunn, CPA.

***** END OF ADDENDUM NO. 3 *****



Fatima F Calkins, CPPO, CPPB
Senior Purchasing Agent

May 27, 2020
Date

ADDENDUM NO. 2
TO
PURCHASING PROPOSAL 03-21
SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES
LOCAL DEVELOPING BUSINESS ("LDB")
ORLANDO INTERNATIONAL AIRPORT

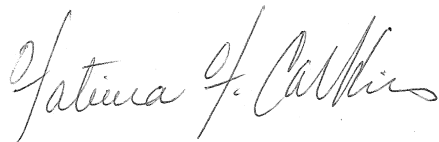
ORLANDO, FLORIDA

April 7, 2020

This addendum forms a part of the Proposal Documents described above. The original Proposal Documents remain in full force and in effect except as modified by the following which shall take precedence over any contrary provisions in the prior documents.

- ITEM 1: Replace Page 1 with corrected Page 1. The mode of conducting the Pre-Proposal meeting has been revised. **The Pre-Proposal Conference has been moved from April 13, 2020 to May 27, 2020 at 10:00 a.m.**
- ITEM 2: Replace Page 2 with corrected Page 2. The Proposal Opening has been moved from May 5, 2020 to **June 15, 2020 at 10:00 a.m.**
- ITEM 3: Replace Page PF-10 with corrected Page PF-10. The Proposal Opening has been moved from May 5, 2020 to **June 15, 2020 at 10:00 a.m.**

***** END OF ADDENDUM NO. 2 *****



Fatima F Calkins, CPPO, CPPB
Senior Purchasing Agent

April 7, 2020
Date

ADDENDUM NO. 1
TO
PURCHASING PROPOSAL 03-21
SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES
LOCAL DEVELOPING BUSINESS ("LDB")
ORLANDO INTERNATIONAL AIRPORT

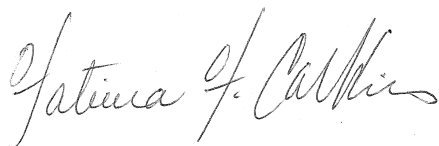
ORLANDO, FLORIDA

March 18, 2020

This addendum forms a part of the Proposal Documents described above. The original Proposal Documents remain in full force and effect except as modified by the following which shall take precedence over any contrary provisions in the prior documents.

ITEM 1: Replace Page 1 with corrected Page 1. The mode of conducting the Pre-Proposal meeting has been revised. **A PRE-PROPOSAL CONFERENCE will be held via Teleconference Call, at 10:00 a.m., Monday, April 13, 2020.** The conference will include a review of the Proposal Documents. Participation at the Pre-Proposal Conference is not mandatory but is strongly encouraged. Proposers are expected to be familiar with the Proposal Documents. Attendees are requested to RSVP to Fatima F Calkins at FCalkins@goaa.org with their company name, contact information, and to provide the Authority with any questions or request for clarification regarding the Proposal Documents. For those wanting to join the Pre-Proposal Conference via teleconference, please follow these instructions: 1) dial the following number: 888-585-9008; 2) when prompted, enter the Conference Room Number: 750-576-745 then "#"; and 3) identify yourself. Upon joining the conference, please put your phone on mute by either the mute button on the phone or by dialing *6".

***** END OF ADDENDUM NO. 1 *****



Fatima F Calkins, CPPO, CPPB
Senior Purchasing Agent

March 18, 2020
Date

REQUEST FOR PROPOSALS
GREATER ORLANDO AVIATION AUTHORITY
PURCHASING PROPOSAL 03-21
SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES
LOCAL DEVELOPING BUSINESS ("LDB")

Sealed Proposals for **Purchasing Proposal 03-21, Supplemental Auditing and Attestation Engagement Services, Local Developing Business ("LDB")**, at the Orlando International Airport and Orlando Executive Airport, will be received by the Greater Orlando Aviation Authority, hereinafter called "Authority."

This Proposal has been designated as a direct procurement for a Local Developing Business (LDB), with its principal place of business located in Orange, Osceola, Lake, and Seminole Counties, who meet certain criteria established by the Authority.

The proposed Contract will be to perform supplemental auditing and attestation services for the Authority departments, primarily the Internal Audit and Small Business Development departments. The specific auditing and attestation engagement services to be performed by the Contractor will be determined either on a project-by-project basis with a separate, not-to-exceed fee negotiated for each engagement or on an hourly basis for extension of staff services or financial analysis at the Orlando International Airport ("OIA") and Orlando Executive Airport ("OEA") in accordance with the Contract Documents.

The Contract period will be for thirty-six (36) months with the initial service to commence on or about October 1, 2020, and with the Authority having options to renew the Contract for two (2) additional periods of one (1) year each.

The Contract work may be divisible, if an award is made, Contract may be awarded to two or more Proposers.

Proposal packages will be available for examination Monday, March 16, 2020, and may be obtained by visiting the Authority Purchasing Department's website at www.orlandoairports.net/purchasing for download availability or by visiting AirportLink's website at <http://AirportLink.perfect.com> or by calling AirportLink at (866) 889-8533. AirportLink provides supplier registration services, document fulfillment and other purchasing related services to the Authority and to suppliers doing business with the Authority. Any award resulting from this solicitation will not require any payment by the supplier to AirportLink. If you received this solicitation document from any source other than AirportLink (WebProcure), please promptly register your interest in this solicitation with AirportLink. Questions concerning this Proposal package should be addressed to Fatima F Calkins at (407) 825-2044, by e-mail at FCalkins@goaa.org.

A PRE-PROPOSAL CONFERENCE will be held via Teleconference Call, at 10:00 a.m., Monday, May 27, 2020. The conference will include a review of the Proposal Documents. **Participation at the Pre-Proposal Conference is not mandatory but is strongly encouraged.** Proposers are expected to be familiar with the Proposal Documents. Attendees are requested to RSVP to Fatima F Calkins at FCalkins@goaa.org with their company name, contact information, and to provide the Authority with any questions or request for clarification regarding the Proposal Documents. For those wanting to join the Pre-Proposal Conference via teleconference, please follow these instructions: 1) dial the following number: 888-585-9008; 2) when prompted, enter the Conference Room Number: 750-576-745 then "#"; and 3) identify yourself. Upon joining the conference, please put your phone on mute by either the mute button on the phone or by dialing *6".

Sealed Proposals will be received at the Greater Orlando Aviation Authority, Orlando International Airport, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338 until **10:00 a.m., June 15, 2020**, at which time all Proposals received will be publicly opened and read. Proposals may be delivered prior to the above time and date to the Greater Orlando Aviation Authority, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338. **Proposals transmitted electronically or by facsimile will not be accepted.** Any Proposal received after the time and date specified for the opening of the Proposals will not be considered, but will be returned unopened. The Authority's Purchasing Manager will designate an official timepiece which shall be used to determine the official time for opening of Proposals, and which time shall be deemed correct and conclusive.

A Proposal must be submitted on a reproduced copy of the Proposal Forms supplied, including any addenda which may be issued, and must be submitted in a sealed envelope which shall be clearly marked Purchasing Proposal 03-21, Supplemental Auditing and Attestation Engagement Services, Local Developing Business ("LDB") at the Orlando International Airport and Orlando Executive Airport. Additionally, an exact electronic copy of the Proposal should be included with the Original Proposal on an individual electronic USB Flash Drive and ten (10) additional copies of the Proposal should also be included with the original Proposal. The original Proposal shall be submitted in hard copy format and clearly marked "Original".

No Proposal may be withdrawn for a period of ninety (90) days after the time and date scheduled for Proposal opening.

The Proposers awarded the Contract must also provide, within ten (10) business days after written Notice of Award, proof of liability insurance in the amount of **One Million Dollars (\$1 ,000,000.00)**, along with any other required insurance coverages and evidence of business or occupational license, as outlined in the Proposal Documents.

The Authority reserves the right to waive any informalities or irregularities of Proposals, to request clarification of information submitted in any Proposal, to request additional information from any Proposer, or to reject any or all Proposals, and to re-advertise for Proposals. The Authority also reserves the right to extend the date and time period during which it will accept Proposals and to extend the date or time scheduled for the opening of Proposals.

Award, if made, will be to the responsible and responsive Proposers submitting the Proposal which is deemed by the Authority, in its sole discretion, to be the most advantageous to the Authority, price and other factors being considered.

The Owner ("Authority"), in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.

Proposers should note that Section 12 of the Instructions to Proposers describes irregularities in Proposals that may cause them to be rejected by the Authority. Included in these irregularities are those such as conditions, limitations, or unauthorized alternative Proposals which may require the Authority to reject a Proposal. Proposers are strongly urged to seek the Authority's written advice BEFORE you submit a Proposal containing any of the irregularities described in Section 12 of the Instructions to Proposers.

GREATER ORLANDO AVIATION AUTHORITY

INSTRUCTIONS TO PROPOSERS

1. INTENT:

It is the intent of these Instructions to establish guidelines for the proper completion of the Proposal Forms. These Instructions to Proposers provide guidance and explanation for subsequent Proposal Forms and Contract Documents. Please read all instruction paragraphs.

2. GENERAL:

- 2.1 This Contract shall perform supplemental auditing and attestation services for the Authority departments, primarily the Internal Audit and Small Business Development department. The specific auditing and attestation engagement services to be performed by the Contractor will be determined either on a project-by-project basis with a separate, not-to-exceed fee negotiated for each engagement or on an hourly basis for extension of staff services or financial analysis at the Orlando International Airport ("OIA") and Orlando Executive Airport in accordance with the Contract Documents.
- 2.2 Contract period will be thirty-six (36) months with the initial service to commence on or about October 1, 2020, and with Authority having options to renew the Contract for two (2) additional periods of one (1) year each upon the same terms and conditions, except compensation to the Contractor which shall be established by negotiation between the parties, subject to the limitations stated below. The option years compensation will be based on the annual unit prices. If the parties cannot successfully negotiate pricing for any renewal option year, the Authority may exercise its option to renew the Contract for such option year at the maximum prices described below. The compensation due to the Contractor in the first renewal option year, if exercised, may not exceed the annual unit prices for the immediately preceding year, increased by a percentage that equals the percentage, if any, by which the Consumer Price Index, United States City Averages, Urban Wage Earners and Clerical Workers (CPI-W), All Items (1982-84=100) ("CPI") published from time to time by the United States Bureau of Labor Statistics in effect as of the end of the thirtieth (30th) month of the Contract term exceeds the CPI in effect as of the end of the eighteenth (18th) month of the Contract term. The Compensation due to the Contractor in the second renewal option year, if exercised, may not exceed the annual unit prices for the immediately preceding year, increased by a percentage that equals the percentage, if any, by which the CPI in effect as of the end of the forty-second (42nd) month of the Contract term exceeds the CPI in effect as of the end of the thirtieth (30th) month of the Contract term.
- 2.3 The Contract may be divisible. If an award is made, Contract may be awarded to two or more Proposers. The Authority reserves the right to award the Contract to a single Proposer.
- 2.4 The Contract, if awarded, shall not be construed to create unto the Contractor any exclusive rights with respect to any of the Authority's supplemental auditing and attestation services requirements. The Authority may in its sole discretion award any additional or similar services to any third party, or the Authority may elect to perform all or a portion of the services by its own employees.
- 2.5 A Proposer's Proposal prices shall remain firm for the duration of the initial term of the Contract. Any anticipated increases in Proposer's costs during the initial term of the Contract must be reflected in its prices set forth in its Proposal. The Authority shall not be obligated to renegotiate or increase any price for any work during the initial term of the Contract based on a Proposer's mistake or miscalculation of prices, underestimation of

INSTRUCTIONS TO PROPOSERS (Continued)

costs, or for any other reason. All of the Proposer's overhead costs, including, but not limited to, costs of the required bonds and insurance coverages, shall be included in such Proposer's prices listed in its Proposal.

- 2.6 Each Proposer shall provide on Page PF-3 its Hourly Billing Rates for those positions indicated for its personnel at all levels of experience. Proposer shall indicate the equivalent position name if the Proposers identify its company positions by different titles in the appropriate space provided. Hourly Billing Rate shall include the Proposer's portion of social security taxes, unemployment taxes and all other compulsory payroll taxes, worker's compensation insurance costs, costs of any health insurance or other fringe benefit provided to employees, costs of insurance coverage, travel costs, training costs, other overhead costs, profit margin and any other costs or fees the Proposer would expect to receive or recover from the Authority in performing supplemental auditing and attestation services.
- 2.7 Any Proposal that fails to include all of the prices as requested on Page PF-3 may be deemed non-responsive to the Request.
- 2.8 The Proposer to whom the "Notice of Intent to Award" is given shall provide to the Authority within ten (10) days after receiving such Notice: (i) a signed/completed W-9; and (ii) certificate of liability insurance in the amount of One Million Dollars (\$1,000,000.00), along with any other required insurance coverages as described in Section 5.7 of the General Conditions.

3. PROPOSAL CONTENTS:

Each Proposal shall include the items described in Section 4 below and Proposal Form Pages PF-1 to PF-10, completed and executed as described herein. In addition, each Proposal shall include the following (on 8 ½" X 11" pages):

- 3.1 A cover page, which shall include the name of the Proposer, and the name, title and phone number of the leader of the Engagement Team (as defined in Section 3.9 below).
- 3.2 Table of Contents: Referencing the headings in Sections 3.3 through 3.10.
- 3.3 Transmittal Letter/Executive Summary: Include an overview of the Proposal, which shall be consistent with the material presented in the rest of the Proposal. The transmittal letter/executive summary shall be no longer than two pages.
- 3.4 Proposer Statement of the following:

The Proposer shall include the legal name, address, and authorized signature of the proposing firm ("Proposer" or "Firm" or "Respondent") who will sign the Contract for Supplemental Auditing And Attestation Services (the "Contract") (if such firm is awarded the Contract), together with the following information regarding the Proposer:

- 3.4.1 Contact name of individual responsible for account ("Partner")
- 3.4.2 Address of office that will handle account (the "Proposing Office").
- 3.4.3 Telephone number of the Partner or office that will handle the account.
- 3.4.4 Email address of the Partner.
- 3.4.5 Type of organization (corporation, sole proprietor, partnership, other).
- 3.4.6 Federal employer identification number.

INSTRUCTIONS TO PROPOSERS (Continued)

- 3.4.7 If the Proposer has more than 1 office, identify the office locations from which the Engagement Team would provide services pursuant to this Contract.

3.5 License to Practice in the State of Florida:

Each Proposer must certify in writing with its Proposal that Proposer is licensed to do business in the State of Florida and all assigned key professional staff are properly licensed Certified Public Accountants in the State of Florida. If Proposer is awarded the Contract, Proposer will provide a copy of such license(s) to the Authority with the signed Contract.

3.6 Independence, Technical Standards:

Proposer shall provide an affirmative statement that it is independent of the Authority and describe the Proposer's professional relationships involving the Authority and any Authority's Business Partners for the past five (5) years.

3.7 Peer Review Report:

Proposer shall provide a copy of the Proposer's latest peer review report if issued within the last five (5) years. If no such report has been issued within the last five (5) years, include a statement to that effect.

3.8 Experience and Qualifications:

- 3.8.1 Proposer shall include a narrative of the experience and qualifications of the Proposer and the engagement team members assigned to the supplemental auditing and attestation services relative to the Specifications.

- 3.8.2 Proposer shall include in the Proposal the following: a Schedule of Engagement Team Members Participation and Qualifications. Proposer shall not include hours or dollar amounts on this schedule. The purpose of this schedule is to evaluate the level of expertise of auditors assigned to the engagement.

- 3.8.3 Proposer shall include resumes of the individuals on the Engagement Team. Each resume shall include:

3.8.3.1 Education:

Degree.
College/University.
Year Graduated.
Year CPA Attained.
Current CPA Certification.

3.8.3.2 Experience:

Years in Public Accounting.
Years with Firm.
Years of gross receipts contract compliance.
Years of vendor, or service contract compliance.
Years of operational or compliance experience.
Years of Airports Audited.
Years of Governmental Clients Audited.
Years of other relevant experience, qualifications or activities.

INSTRUCTIONS TO PROPOSERS (Continued)

3.8.3.3 Specialized Training:
Governmental CPE hours earned since January 1, 2016.

3.8.3.4 Professional Designations and Memberships:
List only those of an accounting or financial nature.

3.8.3.5 Overview of Proposer's Continuing Professional Education Program and procedures for ensuring compliance with CPE requirements.

3.8.4 The Proposer shall provide a listing of clients, including private, governmental entity, and airport clients for whom the Proposer and the Engagement Team Member has provided Supplemental Auditing and Attestation Services at any time on or after January 1, 2016. The Proposer shall provide a list of any clients to whom the Proposer has provided consulting services on or after January 1, 2016 and to which any such services terminated prior to the end of the Contract term. If services were terminated, the Proposer shall explain why.

3.9 Sample Reporting

The Proposer shall include sample reports as described on Section 3.2, Page S-5 of the Specifications.

3.10 Engagements with Other Airports and Governmental Entities:

The Proposer shall provide a brief description of the Proposer's governmental entity and airport experience in the State of Florida.

3.11 Prior Or Pending Convictions, Indictments, Investigations, and Regulatory Investigations:

The Proposer shall provide a description of all prior or pending convictions, indictments, investigations and regulatory investigations, either civil or criminal that relate to conducting supplemental auditing and attestation engagement services, in which Proposer or its affiliates, subsidiaries, parent company, directors, senior officers, senior regional officers, the Lead Individual, or Engagement Team members have been involved with in the last three (3) years immediately preceding the date of Proposer's response to this RFP or an affirmative statement that there are none. The Proposer must also describe any conflicts of interest with the Authority that the Proposer's firm has or may have and how that conflict of interest would be mitigated, or provide an affirmative statement that there are none.

3.12 Other Information required pursuant to these Proposal Documents – Include all other information required pursuant to these Proposal Documents.

4. EXAMINATION OF PROPOSAL/CONTRACT DOCUMENTS:

Proposals will be received, opened and read at the time and place specified in the Request for Proposals. Proposers or their authorized agents are invited to be present. Proposals received after the time and date specified will not be considered, and will be returned unopened. All prospective Proposers shall thoroughly examine and become familiar with the Proposal package and carefully note the items which must be submitted with the Proposal, such as:

4.1 a list of Contract References;

4.2 a Certificate of Non-Segregated Facilities; and

INSTRUCTIONS TO PROPOSERS (Continued)

4.3 any other information specifically called for in these Proposal Documents.

(These Instructions to Proposers, the Request for Proposals, the Proposal Forms, the Contract, the General Conditions, and the Specification are referred to herein as the "Proposal Documents" or the "Contract Documents.") Submission of a Proposal shall constitute an acknowledgment that the Proposer has read and understands the Proposal Documents. The failure or neglect of a Proposer to receive or examine any Proposal Document shall in no way relieve it from any obligations under its Proposal or the Contract. No claim for additional compensation will be allowed which is based upon a lack of knowledge or understanding of any of the Contract Documents or the scope of work.

5. ADDENDA-CHANGES WHILE PROPOSING:

Other than during the Pre-Proposal Conference, the Authority shall not be required to provide to any Proposer verbal interpretations as to the meaning of any portion of the Proposal Documents. Additional information or clarification with respect to this RFP can be requested, in writing, until 5:00 p.m. EST, June 5, 2020, and addressed to: The Greater Orlando Aviation Authority, Fatima F Calkins, Sr. Purchasing Agent at Fcalkins@goaa.org. Questions received after the due date and time, will not be answered. Any response by Authority to a request by a Proposer for clarification or correction will be made in the form of a written Addendum. All parties to whom the Proposal packages have been issued will be sent a notification of the issuance of an Addendum either by e-mail and/or by facsimile. The Addendum may be electronically downloaded by visiting either the Authority Purchasing Department's web site at www.orlandoairports.net/purchasing, or if registered with AirportLink, by visiting their web site at <http://AirportLink.perfect.com>. Authority reserves the right to issue Addenda at any time up to the date and time set for Proposal opening. In case any Proposer fails to acknowledge receipt of any such Addendum in the space provided in the Proposal Form, its Proposal will nevertheless be construed as though the Addendum had been received and acknowledged. Submission of a Proposal will constitute a Proposer's acknowledgement of the receipt of the Proposal Documents and all Addenda. Only interpretations or corrections provided by written Addenda shall be binding on Authority. Prospective Proposers are warned that any other source by which a Proposer receives information concerning, explaining or interpreting the Proposal Documents shall not bind the Authority.

6. PREPARATION OF PROPOSALS:

6.1 Proposals shall be submitted only on reproduced copies of the attached Proposal Forms including any revised or additional Proposal Forms supplied by Addenda. If an award is made, the completed Proposal Forms shall constitute a part of the Contract Documents and will be incorporated in the final Contract between the Authority and the successful Proposer. All blank spaces in the Proposal Forms should be filled in legibly and correctly in ink or typewritten.

6.2 All Proposals shall contain the name and business address of the individual, firm, corporation, or other business entity submitting the Proposal and shall be subscribed by either the individual, a general partner, a member of a member-managed LLC, a manager of a manager-managed LLC, or an authorized officer or agent of a Corporation or business entity, and should be properly witnessed or attested. If any officer or agent other than the signatories described in the preceding sentence shall sign any Contract Document on behalf of the Proposer, the Authority should be furnished with satisfactory evidence of such officer's or agent's authority to bind the Proposer with respect to the contents of the subject Proposal Documents so signed by him or her. If the Proposer is an LLC, the Proposer should submit with its Proposal its Articles of Organization or other evidence satisfactory

INSTRUCTIONS TO PROPOSERS (Continued)

to Authority, indicating whether the LLC is member-managed or manager-managed, and indicating that the person executing the Proposal is authorized to bind the LLC.

- 6.3 If the Proposer is a partnership or sole proprietorship, the Authority, reserves the right to require the Proposer to submit to the Authority at any time the name and business address of each owner, principal, partner, or member of the Proposer having an ownership or management position with the Proposer.
- 6.4 If the Proposer is a corporation or other state-chartered business entity, the Authority reserves the right to require the Proposer to submit to the Authority at any time, the name and business address of each officer, director and holder of 10% or more of the stock or other ownership interests of such corporation or other business entity. If the Proposer is a corporation, the Proposal should have the corporate seal affixed and include the name of the State in which it was incorporated. If the Proposer is a foreign corporation or other state-chartered business entity and is the successful Proposer, the Proposer will be required to submit evidence prior to the execution of the Contract, if awarded, that the corporation or other state-chartered business entity has applied to the Secretary of State, State of Florida, for authority to do business in the State of Florida. If the Proposer elects to use a fictitious name in its Proposal, a copy of the Proposer's fictitious name registration should be provided to Authority.

7. PROPOSAL GUARANTY:

A Proposal Guaranty shall not be required for this Contract.

8. DELIVERY OF PROPOSALS:

- 8.1 All Proposals shall be submitted in a sealed envelope bearing on the outside the name of the Proposer, address, and the notation Purchasing Proposal 03-21 Supplemental Auditing and Attestation Engagement Services, Local Developing Business (LDB), at Orlando International Airport ("OIA") and Orlando Executive Airport ("OEA"). Ten (10) additional copies of the Proposal should also be provided to the Authority in the sealed envelope with the original Proposal clearly marked "Original". Additionally, an exact electronic copy of the Proposal on an individual electronic USB Flash Drive should be provided to the Authority in the sealed envelope with the Original Proposal. Each Proposal shall consist of an executed copy of the Proposal Form (Pages PF-1 through PF-10), along with all other documents or information required to be submitted pursuant to the terms of the Proposal Documents (together, the "Proposal"). The documents comprising the Proposal must be completed and signed on the forms provided herein, or on exact reproductions thereof.
- 8.2 All Proposals shall be submitted pursuant to the terms outlined in these Instructions to Proposers. Any Proposals received after the time and date specified in the Request for Proposals (or any Addenda thereto) for the opening of the Proposals will not be considered, but will be returned unopened.
- 8.3 Each Proposer's response to the Request for Proposals shall be at the sole cost and expense of the Proposer and such Proposer shall have no claim against the Authority for costs, damages, loss of profits, or to recover such costs, damages, or expenses, in the event the Authority exercises its right to reject any or all Proposals or to cancel an award pursuant to a provision hereof for any reason.
- 8.4 Submission of a Proposal shall constitute authorization for the Authority and its representatives and agents to make such copies of the Proposal or portions thereof and to

INSTRUCTIONS TO PROPOSERS (Continued)

distribute such copies as may be necessary or desirable to carry out the Authority's objectives or requirements.

9. COMMUNICATIONS DURING PROPOSAL PROCESS:

In accordance with the below-referenced policies, any communication directly or indirectly to seek to encourage any specific result in connection with an Authority selecting process, including but not limited to, written communications, any and all forms of electronic communications or messaging, including social media, oral communications either in person or by telephone, initiated by a Proposer or through a lobbyist, agent or third person, to any Authority staff and/or Committee/Board member who is a member of any committee constituted for the purposes of ranking Solicitations, making recommendations or making an award, is prohibited from the time that the Solicitation is released to the time that the award is made. An appropriate official or employee of the Authority may initiate communication with a Proposer in order to obtain information or clarification needed to develop a proper and accurate evaluation of the Solicitation. Any official communication from a Proposer during the Proposal process should be submitted in writing to the Greater Orlando Aviation Authority, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338 or to the email address as directed during the Proposal process. A copy of these policies (Sections 180.01 and 180.03) are available upon request from the Director of Board Services.

10. WITHDRAWAL OF PROPOSALS:

No Proposal may be withdrawn after it is submitted unless the Proposer makes a request by letter and such request is received prior to the time set for opening of Proposals. No Proposal may be withdrawn after the scheduled Proposal opening time for a period of ninety (90) days. **Any Proposer withdrawing or attempting to withdraw its Proposal prior to the expiration of the ninety (90) day period shall be obligated to reimburse the Authority for all its costs incurred in connection with such withdrawal or attempted withdrawal including, without limitation, any increased costs for procuring the goods or services from another Proposer or all costs of advertising and re-procuring the goods or services, and all attorneys' fees, in addition to payment of Authority's other damages. A Proposer's submission of a Proposal shall be deemed the Proposer's acknowledgment of and agreement to the provisions of this Section.**

11. DISQUALIFICATION OF PROPOSERS:

11.1 Any of the following causes may be considered as sufficient for the Authority's disqualification of a Proposer and the rejection of its Proposal:

11.1.1 Submission of more than one Proposal for the same work, or participation in more than one Proposal for the same work as a partner or principal of the Proposer, by an individual, firm, partnership or corporation, under the same or different names, or by Proposers which are affiliates, either at the time of submittal, or at the time of award. For purposes of this section, the term "affiliates" means firms, partnerships, corporations or other entities under common control;

11.1.2 Evidence of collusion between or among Proposers;

11.1.3 Evidence, in the opinion of the Authority, of Proposer(s) attempting to manipulate the Proposal pricing for its own benefit (e.g. pricing resulting in a failure of the Authority's ability to enforce the Contract or impose the remedies intended following breach by Contractor);

INSTRUCTIONS TO PROPOSERS (Continued)

- 11.1.4 Being in arrears on any of its existing contracts with the Authority or in litigation with the Authority or having defaulted on, or being in or having previously been in litigation with the Authority with respect to, a previous contract with the Authority;
 - 11.1.5 Poor, defective or otherwise unsatisfactory performance of work for Authority or any other party on prior projects which, in the Authority's judgment and sole discretion, raises doubts as to Proposer's ability to properly perform the work; or
 - 11.1.6 Any other cause which, in the Authority's judgment and sole discretion, is sufficient to justify disqualification of Proposer or the rejection of its Proposal.
- 11.2 The Authority has adopted a Code of Ethics and Business Conduct Policy (Section 204.01) which addresses, the obligation of the Authority's Board members and employees to follow the Florida Statutes in reference to these issues. This includes, but is not limited to, the obligations of the Authority's Board members and employees with respect to having an interest in business entities, outside employment, gratuities, divulgence of information, unauthorized compensation and acceptance of gifts. Please be aware that any violation of this policy by a Proposer and/or any attempt to influence an Authority Board member or employee to violate the policy is sufficient cause for the denial of the right of the Proposer to propose on any contract or sell any materials, supplies, equipment, or services to the Authority for a period of time that is determined by the Chief Executive Officer. A copy of this policy is available upon request from the Director of Board Services.

12. REJECTION OF IRREGULAR PROPOSALS:

A Proposal will be considered irregular and may be rejected by the Authority if it (i) is improperly executed, (ii) shows omissions, alterations of form, additions not called for, unauthorized conditions or limitations, or unauthorized alternate Proposals, (iii) fails to include the proper Proposal Guaranty (if required), Contract references, other certificates, affidavits, statements, or any other information required to be included with Proposals, including, but not limited to, the Proposer's prices, or (iv) contains other irregularities of any kind.

13. NOTICE OF INTENT TO AWARD CONTRACT:

Unless all Proposals are rejected by the Authority, a Notice of Intent to Award is anticipated to be provided within ninety (90) days from the opening of Proposals to the responsible and responsive Proposers submitting the Proposals deemed to be most advantageous to the Authority, price and other factors being considered. For all procurements, the Authority reserves the right to reject any or all Proposals and to cancel the procurement or to solicit new Proposals.

14. RESPONSIBILITY OF PROPOSERS:

- 14.1 To aid it in determining a Proposer's responsibility, Authority reserves the right (a) to request, at the Authority's exclusive discretion and at any time, that Proposer submit such evidence, including additional references, of Proposer's qualifications as Authority may deem necessary, and (b) to consider any evidence available to the Authority of the financial, technical, and other qualifications and abilities of a Proposer, including past performance (experience) with the Authority and others. Satisfaction of the minimum responsibility criteria below does not mean that the Proposer necessarily will be found by the Authority to be responsible. The Authority shall be the final authority in the determination of a Proposer's responsibility and the award of a Contract to a Proposer.

INSTRUCTIONS TO PROPOSERS (Continued)

14.2 All Proposers shall furnish the Authority with the company name, address, contact person, and telephone number and email address of those entities Proposer is relying on to satisfy the minimum responsibility criteria in Section 14.3 below, and of any other entities that Proposer believes would be helpful in establishing Proposer's responsibility. The information should be submitted on Page PF-6 at or before the time the Proposal is due, with the knowledge that the Authority will use the data for reference purposes.

14.3 For a Proposer to meet the minimum responsibility criteria for this Contract, the Proposer must provide verifiable evidence:

14.3.1 through references or otherwise, that the Proposer is an individual, a firm, a corporation, or other entity that is currently engaged in the business of providing supplemental auditing and attestation engagement services;

14.3.2 through references, that the Proposer, after taking into account the activities of a related predecessor (e.g. by merger or reorganization), affiliate, or principal of Proposer, has been actively engaged in such business for at least the three (3) years immediately preceding the date of Proposer's response to this Request for Proposals; and

14.3.3 The proposed Lead Engagement Team Member has been actively engaged in such business for at least five (5) years immediately preceding the date of Proposer's response to this Request for Proposals.

14.4 The Authority may, in certain special circumstances and based on information provided to or learned by the Authority pursuant to Section 14.1 above, determine that a Proposer is responsible despite such Proposer's failure to satisfy all requirements of the minimum responsibility criteria above.

15. GUARANTY OF FAITHFUL PERFORMANCE:

A Performance Bond shall not be required for this Contract.

16. POWER OF ATTORNEY AND COUNTERSIGNATURE:

Not applicable.

17. EXECUTION OF CONTRACT:

17.1 The Proposer to whom the Notice of Intent to Award is given shall, within ten (10) business days after the date of the Notice of Intent to Award, execute and/or deliver the following to the Authority: the Contract, Certificate of Insurance, Performance Bond or Letter of Credit (if required), a copy of the Proposer's valid business or occupational license, a copy of Proposer's W-9 Form (Request for Taxpayer Identification Number and Certification), the Awarded Proposer's Contact Information, and all other documents and information required by the Contract Documents. All of the above documents and information must be furnished and the Contract Documents executed by Proposer, and delivered to Authority, before the Contract will be executed by the Authority.

17.2 A Proposer's failure to timely fulfill its obligations under this Section 17 shall be just cause for the Authority's withdrawal of such Notice of Intent to Award. In such case, a Notice of Intent to Award may then be issued to the next ranked Proposer or all Proposals may be

INSTRUCTIONS TO PROPOSERS (Continued)

rejected by the Authority and the Contract re-advertised. In such event, the Authority shall be entitled to receive its damages and costs, including, but not limited to, its attorneys' fees caused by or in connection with a Proposer's failure to fulfill its obligations under this Section. A Proposer's liability for failing to timely fulfill the obligations stated in this Section shall be the same as for withdrawing its Proposal (see Section 10 of the Instructions to Proposers).

- 17.3 The Contract shall not be binding upon the Authority until it has been executed by the Authority and a copy of such fully executed Contract is delivered to the Contractor. The Authority reserves the right to cancel the award without liability to any Proposer at any time before the Contract has been fully executed by the Authority and delivered to the Contractor. Accordingly, the Contractor is hereby warned that it should not commence performance or incur costs or expenses in connection with the Contract obligations until it has received from the Authority a final, fully executed copy of the Contract.

18. FLORIDA SALES TAX:

The Authority is a governmental agency and a political subdivision under Florida law. Purchases by Authority under this Contract are exempt from Florida sales tax: Authority's tax exempt number is 85-8012668935C-5. No purchase made by any entity is qualified to be exempt other than those made directly by the Authority. The Authority's sales tax exemption does not apply to goods or services purchased or consumed by a Contractor for which the Contractor is deemed to be the ultimate consumer in connection with the fulfillment of its Contract obligations, and the Authority shall have no liability for such taxes.

19. SUBCONTRACTS:

- 19.1 The Contractor's right to subcontract shall be governed by the provisions of Section 8 of the General Conditions.
- 19.2 Nothing contained in these Contract Documents shall be construed as creating any contractual relationship between any subcontractor and the Authority.
- 19.3 The Contractor shall be fully responsible to the Authority for the acts and omissions of a subcontractor and of persons employed by said subcontractor to the same extent that the Contractor is liable to Authority for acts and omissions of persons directly employed by it.

20. FAMILIARITY WITH LAWS:

All Proposers and the Contractor are presumed to be familiar with and shall observe all Federal, State and local laws, ordinances, codes, rules and regulations, including, without limitation, the Authority's rules and regulations, that may in any way affect work herein specified. Ignorance on the part of the Contractor shall in no way relieve Contractor from any such responsibility or liability.

21. AIRPORT SECURITY:

The successful Proposer will be required to comply with all applicable regulations of the Transportation Security Administration (TSA) and of the Authority relating to Airport security, including those relating to access to the Aircraft Operations Area (AOA) of Orlando International Airport, as such regulations may be in effect or changed from time to time.

INSTRUCTIONS TO PROPOSERS (Continued)

22. EQUAL OPPORTUNITY REPORT STATEMENT:

Not applicable.

23. NON-SEGREGATED FACILITY CERTIFICATE:

Each Proposer shall complete and sign the Non-Segregated Facilities Certificate on Page PF-9. A Proposal may be considered irregular, in the Authority's sole discretion, if the Proposer fails to provide the fully executed statement, or fails to furnish the required data. Prior to execution of the Contract by the Authority, a fully executed statement must be provided or the Proposal may be rejected and the Authority will be entitled to exercise its rights under the provisions of Section 17.3 above, Execution of Contract.

24. PUBLIC ENTITY CRIMES LAW/DEBARMENT:

The following notice applies to all Proposers: "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 Proposal on a Contract to provide any goods or services to a public entity, may not submit a Proposal on a Contract with a public entity for the construction or repair of a public building or public work, may not submit Proposals 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 s. 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list." Further, any entity or individual placed on the Authority's Debarment List pursuant to Authority Policy, Section 130.04, may not submit a response to any letter of intent, letter of interest, statement of qualifications, quote, proposal or bid as a contractor, supplier, subcontractor, consultant or individual, of any tier, for any goods or services or contracts and may not provide any goods or services to the Authority, on behalf of the Authority, or on Authority property, regardless of whether there is a contractual relationship with the Authority. The Authority will disqualify any submission, bid or proposal that includes a person or entity on the Debarment List. You may request a copy of the Authority's Debarment List for your review at the following email: debarmentlist@goaa.org.

25. MINORITY AND WOMEN BUSINESS ENTERPRISE ("MWBE") PARTICIPATION PROGRAM:

An MWBE participation goal has not been established for this Contract. Such participation is encouraged, but will not be considered during the evaluation process for award of this Contract.

26. LOCAL DEVELOPING BUSINESS ("LDB") PARTICIPATION PROGRAM:

- 26.1 This Contract will be awarded only to a qualified Local Developing Business ("LDB") as defined in the Authority's LDB Policy.
- 26.2 Each Proposer's certification of eligibility as a LDB should be obtained prior to submission of a Proposal.
- 26.3 The Authority will be the final authority in determining whether a Proposer qualifies as an LDB for purposes of this Contract.
- 26.4 During the Proposal process, Proposers may contact the Office of Small Business Development for any questions or information concerning the LDB program by calling (407) 825-7133.

INSTRUCTIONS TO PROPOSERS (Continued)

27. INSURANCE:

The Proposer to whom the Notice of Intent to Award is given shall provide a signed Certificate of Insurance such as the form on Page C-4. The Certificate of Insurance shall evidence the insurance coverages required by the Authority pursuant to Section 5.7 of the General Conditions and shall be filed with Authority within ten (10) business days of the date of the Notice of Intent to Award. The Contractor shall provide the Authority with at least thirty (30) days prior written notice of any cancellation or modification or the limits thereunder decreased in Contractor's required insurance coverage.

28. PROPOSAL ERRORS:

In the case of a Proposer's error in the extension or addition of Proposal prices, the unit prices will govern. Proposals having erasures or corrections should be initialed in ink.

29. COMPLIANCE WITH OCCUPATIONAL SAFETY AND HEALTH ACT:

The Proposer certifies that all materials, equipment, chemicals, etc. contained in its Proposal or otherwise to be provided or used by the Proposer in its performance of the Contract work, and including any replacements or substitutions therefore, shall meet all EPA and OSHA requirements.

30. PERFORMANCE STANDARD:

The standards by which the Contractor's performance will be evaluated are set forth in the General Conditions (Pages GC-1 to GC-19) and Specifications (Pages S-1 to S-5). The successful Proposer's failure to meet these standards, after receipt of written notice to correct such deficiencies, may in addition to Authority's other remedies, in the Authority's sole discretion, result in a termination of the Contract for cause pursuant to the termination provisions of Section 9 of the General Conditions.

31. NO PROPOSALS:

In the event a potential Proposer elects not to submit a Proposal, such potential Proposer should respond by completing and returning the "No Response to Request for Proposals" form, Page PF-9, advising Authority of the reason for not submitting a Proposal.

32. EVALUATION CRITERIA OF PROPOSAL:

32.1 The Authority's staff will review Proposals submitted. After reviewing the Proposals, staff may, at its discretion, invite to interview (at Proposer's expense at the Authority's site) one or more of those Proposers whose Proposals appear to best meet the Authority's requirements. The purpose of such an interview would be to allow Proposers to elaborate upon their Proposal before a recommendation for ranking of the Proposals is made. Interview responses, along with the written Proposal and samples (if any), will become part of Proposer's submission to be evaluated pursuant to the evaluation criteria. The Authority reserves the right to short-list Proposers for further consideration. All parties desiring information regarding the award of the Contract may visit AirportLink's website at <http://AirportLink.perfect.com>.

32.2 The Authority, in its discretion, may award the Contract to the responsible and responsive Proposer submitting the Proposal which is deemed to be the most advantageous to the Authority, price and other factors being considered. The following are the evaluation criteria

INSTRUCTIONS TO PROPOSERS (Continued)

the Authority will consider in determining which Proposal is most advantageous to the Authority:

- 32.2.1 Experience and qualifications of the proposed Engagement Team member(s) in performing supplemental auditing and attestation services.
- 32.2.2 Proposer's compliance with the Authority's Local Developing Business (LDB) requirements.
- 32.2.3 Proposer's reputation, including the reputation of Engagement Team members.
- 32.2.4 Proposer's Hourly Billing Rates.

32.3 The evaluation criteria do not have any specific predetermined relative weight. The consideration of individual criterion is merely a tool to assist the Authority in determining which Proposal is most advantageous, as a whole, to the Authority, price and other factors being considered. The relative advantages of a Proposer's responses with respect to one criterion may outweigh shortcomings of that Proposer's responses in one or more other criterion, depending on the relative disparities in the qualities of the responses in each criterion and the relative importance of certain criteria to each other, as determined in the exclusive discretion of the Authority.

33. PUBLIC RECORDS/PUBLIC MEETINGS:

Please be aware that all meetings of the Authority's Board are duly noticed public meetings and all documents submitted to the Authority as a part of or in connection with a Proposal will constitute public records under Florida law regardless of any person's claim that proprietary or trade secret information is contained therein. The provisions of Section 14 of the General Conditions shall apply to all Proposers. In the event that a Proposer desires to address the Authority's Board, please note that the Board has adopted "Guidelines for Presentations Before the Greater Orlando Aviation Authority," which are available upon request from the Director of Board Services.

***** END OF INSTRUCTIONS TO PROPOSERS *****



**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

SUBMITTED BY:

L.F. Harris & Associates, CPA, P.A.

3012 E. Robinson St.

Orlando, FL. 32803

Point of Contact:	Luis F. Harris, CPA Managing Shareholder
Telephone Number:	(407) 228-0560
Facsimile Number:	(407) 228-0166

TABLE OF CONTENTS

	<u>Page No.</u>
Transmittal Letter / Executive Summary	3
Proposer Statement	5
License to Practice in the State of Florida	5
Independence, Technical Standards	5
Peer Review Report	6
Experience and Qualifications:	10
Schedule of Key Engagement Team Members' Participation and Qualifications	10
Resumes	12
Overview of Proposer's Continuing Professional Education Program and procedures for ensuring compliance with CPE requirements	23
Similar Engagements	24
Sample Reporting	25
Engagements with Other Airports and Governmental Entities	29
Proposal Form	30
Local Developing Business Certification	31
Prior or Pending Convictions, Indictments, Investigations, and Regulatory Investigations	32
Other Information	33
Insurance	33
Documents	33



June 11, 2020

Greater Orlando Aviation Authority
One Airport Boulevard
Orlando Florida, 32827-4399

L.F. Harris & Associates, CPA, P.A. is pleased to have the opportunity to submit our response to the Greater Orlando Aviation Authority's Purchasing Proposal 03-21 for Supplemental Auditing and Attestation Services.

L.F. Harris & Associates CPA, PA ("the Firm") is a Florida Corporation licensed as a public accounting firm in the State of Florida. Since its inception in 1996, the Firm has been providing continuous public and governmental accounting services to its clients. These clients include but are not limited to Food and Beverage Companies, Concession Operators, Governmental entities, Non-profit Organizations, and Private Corporations. The Firm also provides auditing, accounting, and fiscal monitoring services to both federal and state entities and municipalities. L.F. Harris & Associates, CPA, PA has a successful record of accomplishment in the serving of organizations of varying sizes and structures. We are qualified and available to perform an extensive variety of engagements. All of our professionals are well versed in and experienced with new accounting and auditing standards, tax regulations, and current financial trends.

The Firm provides an extensive array of services to the public sector, including auditing, accounting, tax services, and consulting services. The Firm has significant experience in performing audits and agreed-upon procedures engagements of concessionaires' operations, food and beverage operations, rental car operations, cost claimed audits, and construction contracts; and thus, will be able to efficiently and effectively perform any or all of these engagements on any entity doing business with the Authority. Additionally, the Firm has had experience in providing the Greater Orlando Aviation Authority with Auditing and Attestation Engagement Services. If L.F. Harris & Associates, CPA, P.A. is selected, we will perform the services in accordance with the Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants, and the requirements of the Greater Orlando Aviation Authority.

We have assembled an Engagement Team with the requisite qualifications, experience, and capabilities to perform on this Contract if awarded. The key engagement team members are licensed Certified Professional Accountants whom have significant auditing and accounting experience. The team members possess an in-depth knowledge and expertise in Government Auditing Standards and Generally Accepted Auditing Standards, plus a detailed understanding of cost principles and accounting standards and regulations of the United States Government. All team personnel are qualified and experienced to perform audits based on the Government Auditing Standards, as amended. As the Managing Partner of the Firm, I will be responsible for the overall

supervision of the team. No member of the Engagement Team or of the Firm is under any disciplinary action by any state board or the AICPA.

L.F. Harris & Associates, CPA, P.A. certifies that if awarded the Contract, we will adhere to the terms and conditions contained in the Greater Orlando Aviation Authority's Purchasing Proposal 03-21 and the relative amendments to the said proposal.

The entire staff at L.F. Harris & Associates, CPA, P.A. is dedicated to providing prompt and efficient service of the highest standard. If I can answer any questions you might have, please contact me at 407-228-0560. We look forward to the opportunity to serve you.

Very truly yours,



Luis F. Harris, CPA
Managing Partner



L.F. Harris & Associates, CPA, P.A.
Certified Public Accountants

PROPOSER STATEMENT

Proposer:	L.F. Harris & Associates, CPA, PA
Address:	3012 E. Robinson St. Orlando, FL 32803
Contact Name:	Luis F. Harris – Managing Partner
Proposing Office Address:	3012 E. Robinson St. Orlando, FL 32803
Telephone Number:	(407) 228-0560
Facsimile Number:	(407) 228-0166
Luis Harris (Managing Partner)'s email address:	lharris@lfharris.com
Type of Organization:	Corporation
Federal employer identification number:	59-3401213

LICENSE TO PRACTICE IN FLORIDA

Luis F. Harris, the Managing Partner of L.F. Harris & Associates CPA PA (the "Firm") hereby affirms that the Firm is licensed to do business in the State of Florida, and that all professional key staff members proposed to be assigned to the engagement are properly licensed Certified Public Accountants in the State of Florida. If the Firm is awarded the Contract, then copies of the licenses of each of the assigned professional key staff members will be provided to the Greater Orlando Aviation Authority.

INDEPENDENCE, TECHNICAL STANDARDS

Luis F. Harris, the Managing Partner of L.F. Harris & Associates CPA PA hereby affirms that the Firm is independent of the Greater Orlando Aviation Authority and any of its partners, and also affirms that this independence has been the same during the last five (5) years.

Luis F. Harris, the Managing Partner of L.F. Harris & Associates, CPA, PA affirms that during the last five (5) years we have been engaged by the Greater Orlando Aviation Authority to provide professional auditing and attestation services. Our engagements were performed in accordance with professional and independence standards promulgated by the AICPA.

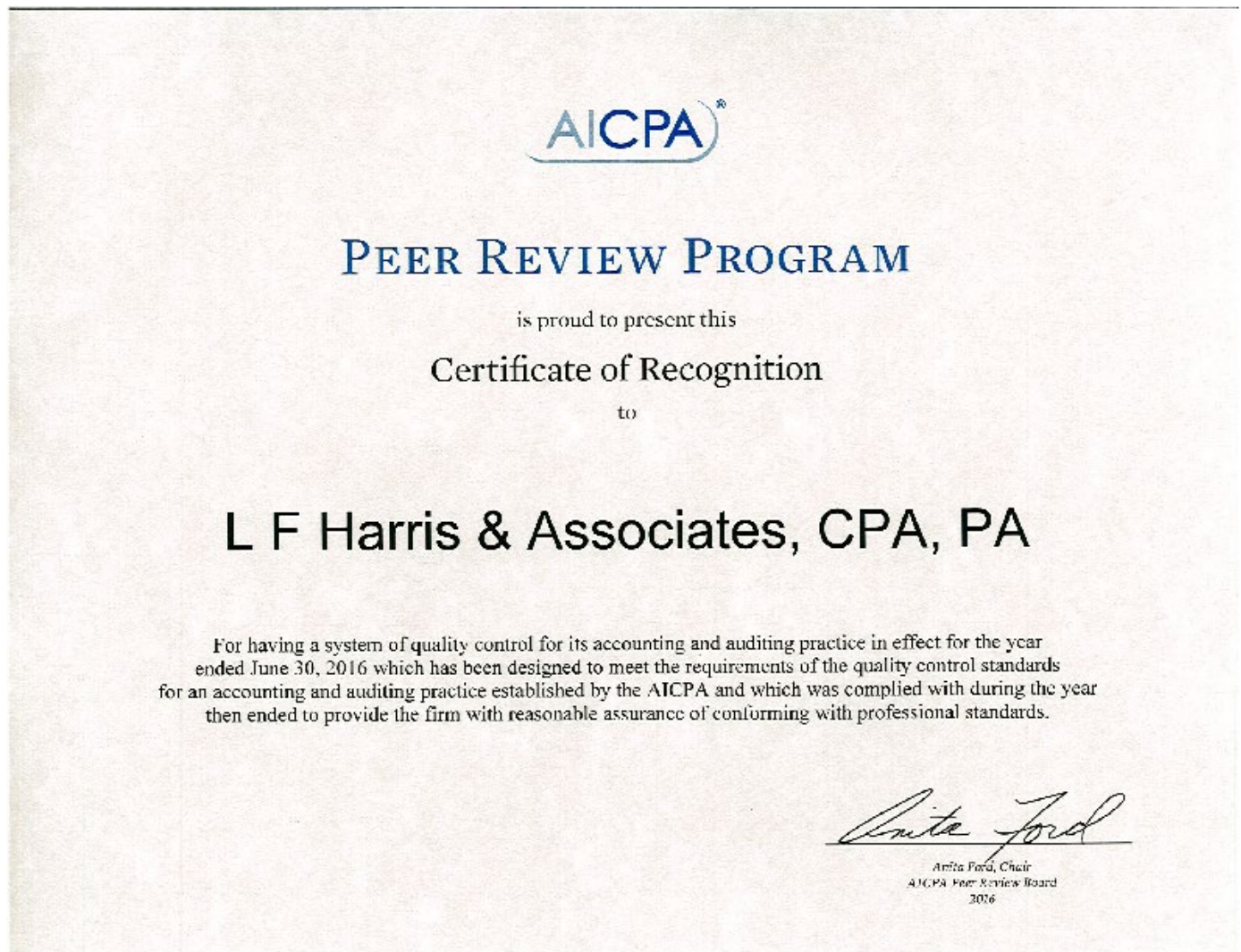


Luis F. Harris, CPA
Managing Partner

PEER REVIEW REPORT

L.F. Harris & Associates, CPA, P.A. has demonstrated its compliance with the quality control procedures established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). There has been no disciplinary action taken against the Firm by any state regulatory bodies or any other professional organizations. There has been no action taken against the Firm as a result of any desk or field reviews of audits. The following report is our Peer Review, completed on October 25, 2016, for which no letter of comments was issued.

During 2019 another Peer Review of the Firm was performed. The AICPA and the Peer Review Board rescheduled the due date for that Review for August 31, 2020 as a result of the covid pandemic. The letter regarding the extension is below.





System Review Report

October 25, 2016

L.F. Harris & Associates, CPA, PA
and the Peer Review Committee of the FICPA

I have reviewed the system of quality control for the accounting and auditing practice of L.F. Harris & Associates, CPA, PA (the firm) in effect for the year ended June 30, 2016. My 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 part of my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my 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. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my 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.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In my opinion, the system of quality control for the accounting and auditing practice of L.F. Harris & Associates, CPA, PA in effect for the year ended June 30, 2016, 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*. L.F. Harris & Associates, CPA, PA has received a peer review rating of *pass*.

David R. Ramo, CPA

Member AICPA, FICPA
6215 Oak Road 37 • Lakeland, FL 33813
Telephone: 863-701-7885 • 863-709-8306 • Fax: 863-701-7857 • Email: RAMO@CPA1@AOL.COM



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

May 20, 2020

Luis Harris
L F Harris & Associates, CPA, PA
3012 E Robinson St
Orlando, FL 32803-6447

Dear Luis Harris:

The AICPA and the Peer Review Board (PRB) take the coronavirus (COVID-19) pandemic very seriously. We continually monitor the virus' impact on the peer review community and the profession. In its most recent effort to assist members, on May 7, 2020, the PRB approved automatic six-month extensions for all firms with reviews, corrective actions and implementation plans *originally* due from January 1 to September 30, 2020. As a result of this decision, your firm's peer review due date has been extended by six months from the original due date.

Original Due Date	12/31/2019	New Due Date	8/31/2020
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Your firm's due date is the date by which all review documents should be completed and submitted by your reviewer to the administering entity within the Peer Review Integrated Management Application (PRIMA) system.

Your state board of accountancy (SBOA) or other regulators may require that firms undergo a peer review by a specific due date, which may be different than the one noted above. This extension of time for your peer review may not be recognized by these regulators. Please contact your SBOA or other regulator to determine if this extension for your firm will comply with their requirements. If you perform audits under Government Auditing Standards (Yellow Book), please note the GAO has agreed to automatic concurrence to AICPA peer review extensions greater than ninety days granted due to COVID-19.

Thank you for your continued commitment to the profession.

Sincerely,

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

Kathy Creel
Peer Review Manager
Kathy@ficpa.org
800-342-3197 ext. 252

EXPERIENCE AND QUALIFICATIONS

L.F. Harris & Associates CPA, PA is a Florida Corporation licensed as a public accounting firm in the State of Florida. Since its inception in 1996, the Firm has been providing continuous public accounting services to its clients. These clients include but are not limited to Food and Beverage Companies, Concession Operators, Governmental entities, Non-profit Organizations, and Private Corporations. The Firm also provides auditing, accounting, and fiscal monitoring services to both federal and state entities and municipalities. L.F. Harris & Associates, CPA, PA has a successful record of accomplishment in the serving of organizations of varying sizes and structures. We are qualified and available to perform an extensive variety of engagements. All of our professionals are well versed in, and experienced with, new accounting and auditing standards, tax regulations, and current financial trends.

SCHEDULE OF ENGAGEMENT KEY TEAM MEMBERS' PARTICIPATION AND QUALIFICATIONS

L.F. Harris & Associates, CPA, PA has assembled a Key Engagement Team with the requisite qualifications, experience, and capabilities to perform on this Contract if awarded. The proposed key team members are licensed Certified Professional Accountants with significant auditing and accounting experience including the provision of Supplemental Auditing and Attestation Engagement Services. The team members possess an in-depth knowledge and expertise in Government Auditing Standards and Generally Accepted Auditing Standards, plus a detailed understanding of cost principles and accounting standards and regulations of the United States Government. All team personnel are qualified to perform audits based on the Government Auditing Standards, as amended. These personnel have experience on previous engagements requiring skills needed for this engagement. No member of the Key Engagement Team or any of the Firm's personnel is under any disciplinary action by any state board or the AICPA.

Name	Title	Responsibilities	License(s)
Luis F. Harris	Managing Partner	Engagement Partner – Oversees and participates in audits and engagements.	CPA
Keith Williams	Consulting Manager	Plans, Manages and performs consulting engagements.	CPA, CGMA
Karl Marshall	Audit Manager	Performs Audits and Engagements	CPA, MBA

Licensed CPA	Luis F. Harris	Keith Williams	Karl Marshall
Years in Public Accounting	31	1	13
Years with Firm	24	1	13
Years of Airport Experience	15	2	8
Years of Gross Receipts Contract Compliance	15	-	13
Years of Vendor or Service Contract Compliance	15	4	13
Years of Operational or Compliance Experience	17	20	13
Years of Airports Audited	11	-	8
Years of Governmental Clients Audited	20	-	13

Audit Manager Karl Marshall, CPA, MBA	<u>Sample of Concession/Revenue Audits</u>	<u>Sample of Other Audits</u>
Performs substantive testing on account balances.	- Flamingo 2000 - Orange County Convention Center - Lee Wesley Group - Mears Transportation	- NASA Exchange - City of Orlando
Possesses five years of experience as a Controller in the Food and Beverage Industry.		Town of Eatonville
Has thirteen years of experience in performing audits including concession audits of entities in the Food and Beverage Industry.		- Orange County - Orange Blossom Trail Development Board - Equal Opportunity Council of Indian River County
Observes year-end inventory procedures.		

Consulting Manager Keith Williams, CPA, CGMA		<u>Sample of Other Services</u>
Performed Management Services including Contract Administration		Program Management Services for various projects including: - Universal Islands of Adventure - Walt Disney World BET Soundstage - University of Florida Levin Advocacy Law Center
Possesses thirty-six years of experience performing Construction Management and Construction Accounting.		

Engagement Partner Luis F. Harris, CPA	<u>Sample of Concession/Revenue Audits</u>	<u>Sample of Other Audits</u>
Performs substantive testing on account balances, including those of a more complex nature requiring more 'in-depth' analysis.	- Flamingo 2000 - Mears Transportation - McDonalds - Orange County - Greater Orlando Aviation Authority - Lee Wesley Group	- Economic Opportunity Council of Indian River County - Florida Community Partners
- Serve as the primary liaison with the client (Board of Directors, Management, and Audit Committee). - Provides Guidance to all personnel.		
Possesses thirty-one years of experience performing audits including concession audits of entities in the Food and Beverage industry.		- NASA Exchange - Black Business Investment Fund
Signs off on paperwork, including the Audit Opinion.		Orange County Ryan White Service Providers

RESUMES

Luis F. Harris Managing Partner

L.F. HARRIS & ASSOCIATES, CPA, P.A.

Managing Partner

Over thirty-one years of experience in auditing and accounting engagements, including conducting audits in accordance with applicable Federal standards. Has extensive experience in Financial and Compliance Audits, Concession Audits, Revenue Audits, Non-profit and Governmental Financial Statement Audits, and other financial related services. Possesses over thirty-one years of experience in Audit and Consulting Services for Overhead and Cost Claimed Audits, Grant Accounting, Financial Statement Audits, and Single Audit OMB Circular A-122, Uniform Guidance. Experience in Financial Audit services include an evaluation of the internal control structure; assessment of compliance with applicable laws and regulations; and assessment of whether the information and manner of its presentation in the overview and supplemental sections are materially consistent with the financial statements. Audits were conducted in accordance with auditing standards generally accepted in the United States of America (GAAS); generally accepted government auditing standards as set forth in GAO's Government Auditing Standards; and OMB Bulletin No. 93-06, Audit Requirements for Federal Financial Statements.

Professional Experience

Provides oversight of the Firm's accounting and auditing engagements. Possesses over thirty-one years of experience in Corporate, Non-profit and Governmental accounting, including conducting audits in accordance with applicable State and Federal standards. Has over thirty-one years of experience in Audit and Consulting including Revenue Audits, Concession Audits, Overhead Audits, and Cost Claim Audits; Grant Accounting, Financial Statement Audits, and Single Audit OMB Circular A-122, Uniform Guidance. Provided Fiscal Monitoring and Oversight for the State of Florida contracted agencies.

The Greater Orlando Aviation Authority – Performs under a continuing Service agreement to furnish services under attestation standards of the AICPA for the Greater Orlando Aviation Authority. Engagements include Concession Revenue Audits, Compliance Audits, Travel Audits, and Costs Incurred Under Cost Plus Fixed Fee Contracts.

Flamingo 2000 - Performed the Annual Financial Statement Audit and the Concession Revenue Audit of this Food and Beverage Enterprise. The audit was conducted in accordance with Auditing Standards Generally Accepted in the United States of America.

Mears Transportation - Performs the Annual Concession Revenue Audit of this Transportation Enterprise. The audit is conducted in accordance with Auditing Standards Generally Accepted in the United States of America.

Economic Opportunity Council of Indian River County - Performs the Annual Financial Statement and Compliance Audit. The audit is conducted in accordance with Government Auditing Standards and Single Audit Act OMB and Single Audit OMB Circular A-122, Uniform Guidance. The audit includes a review of internal controls, and compliance with laws, rules, and regulations for Federal and State awards.

Grand Avenue Economic Community Development - Performs the Annual Financial Statement and Compliance Audit. The audit is conducted in accordance with Government Auditing Standards and Single Audit Act OMB and Single Audit OMB Circular A-122, Uniform Guidance. The audit includes a review of internal controls, and compliance with laws, rules, and regulations for Federal and State awards.

Florida Community Capital - Performs the Annual Financial Statement and Compliance Audit. The audit is conducted in accordance with Government Auditing Standards. The audit includes a review of internal controls, and compliance with laws, rules, and regulations for Federal awards.

Orange Blossom Trail Development Board- Performs the Financial Statement Audit for the Municipal Taxing Unit, which is a component unit of Orange County, Florida.

U.S. Department of State – Performed Compliance audits of Non-profit and For-profit entities under Federal Contracts with the U.S. Department of State.

Served as Fiscal Monitoring Project Manager for Public Consulting Group, Inc. (PCG). LFH performed in the capacity of the sub-contractor for PCG's contract with the Department of Children and Families for the entire State of Florida.

School District Clients Served: - Orange County Public Schools, Passport Charter School, and Prosperitas Charter School.

Professional Status

Certified Public Accountant.

Education

Bachelor of Business Administration

Pace University, New York 1983.

Certificate of Educational Achievement in Governmental Accounting and Auditing from the American Institute of Certified Public Accountants.

Meets all GAS CPE requirements.

Affiliations

Member of Florida Institute of Certified Public Accountants

Member of American Institute of Certified Public Accountants

Member of Government Finance Officers Association.

Additional Information

Year CPA Attained	1986
Years in Public Accounting	31
Years with Firm	24
Years of Airport Experience	15
Years of Gross Receipts Contract Compliance	15
Years of Vendor or Service Contract Compliance	15

Years of Operational or Compliance Experience	17
Years of Airports Audited	11
Years of Governmental Clients Audited	20
Fiscal Monitoring Experience	13

Specialized Training since January 1, 2016:

Course Title	CPE Credit Hours	Completion Date
Internal Control in Small Business	1.00	4/25/2016
Perfecting Analytical Procedures	2.00	5/10/2016
SMART Tools: Risk Assessment	2.00	5/20/2016
Understanding the FASB's New Standard on Leases	2.00	5/26/2016
Analytical Procedures	1.00	6/18/2016
Revenue from Contracts with Customers: Understanding the Impact on Construction Contractors	2.00	6/21/2016
Internal Controls for Nonprofits	2.00	6/23/2016
Inventory Observations: Requirements, Approaches and Practice Tips	2.00	6/23/2016
Implementing SSARS 21: The New Compilation, Review and Preparation Standards	2.00	6/24/2016
SMART Tools: Internal Controls	2.00	6/24/2016
Analytical Procedures	1.00	6/24/2016
Companion to PPC's Guide to Audit Risk Assessment - Course 1 - Assessing and Responding to Identified Risks, Further Audit Procedures, and Other Matters (GRATG151)	8.00	6/25/2016
Audit Workpapers: Fieldwork Standards	2.00	6/25/2016
Audit Documentation and Workpaper Review	1.00	6/25/2016
Personal and Professional Ethics for Florida CPAs	-	6/27/2016
M&A Overview: The Acquisition Process and the Role of Accounting Professionals	2.00	6/28/2016
Cloud Computing Made Easy for CPAs	2.00	4/25/2016
Performing Non-Profit Audits	8.00	8/26/2016
Performing Non-Profit Audits	8.00	8/27/2016
Federal Awards Cost Principles	8.00	9/17/2016
Single Audit Requirements	8.00	9/18/2016
Single Audit Requirements	8.00	9/23/2016
Single Audit Requirements	8.00	10/8/2016
Understanding the FASB's New Standard on Leases	2.00	9/16/2016
Audit Documentation and Workpaper Review	1.00	8/19/2017
SMART Practice Aids Functionality: Field Work & Risk Assessment	1.00	9/21/2017

Specialized Training since January 1, 2016:

Course Title	CPE Credit Hours	Completion Date
Performing Effective and Efficient Single Audits	8.00	10/3/2017
Common Practice Problems in Preparing Nonprofit Organization Financial Statements	2.00	10/4/2017
Everything You Wanted to Know About Generally Accepted Government Auditing Standards (GAGAS) for Financial Audits	8.00	12/5/2017
Government & Nonprofit Update	8.00	12/8/2017

1040 Individual Tax - 2017	16.00	12/13/2017
Business Entities One Day - 2017	8.00	12/14/2017
Accounting Two Day - 2017	16.00	12/16/2017
The Next Step in Audit Sampling: Statistical Sampling and Data Extraction	2.00	12/21/2017
Enhancing SMART Through Fieldwork & File Rollforward	2.00	1/25/2018
Understanding the FASB's New Standard on Leases	2.00	2/21/2018
A Single Audit Case Study	2.00	5/8/2018
PPC 101: Making the Most of the Methodology	2.00	5/8/2018
The Tax Cuts and Jobs Act: What You Need to Know Now	2.00	5/22/2018
The Tax Cuts and Jobs Act: What You Need to Know Now	2.00	6/11/2018
Quarterly Yellow Book Update: Q2 2018	2.00	6/13/2018
Business Entity Tax Update	8.00	6/15/2018
Personal and Professional Ethics for Florida CPAs	4.00	6/29/2018
Companion to PPC's Guide to Single Audits - Course 1 - Concluding the Single Audit and Reporting Under the Single Audit (GSATG171)	8.00	6/29/2018
Companion to PPC's Guide to Single Audits - Course 2 - Pre-engagement Activities and Internal Control Considerations (GSATG172)	7.00	6/30/2018
Companion to PPC's Guide to Single Audits - Course 3 - Planning and Sampling for Single Audits (GSATG173)	8.00	6/30/2018
Implementing the New Nonprofit Financial Reporting Model	2.00	11/28/2018
Tax Planning for High-Income Clients	2.00	11/28/2018
Federal Tax Update	8.00	11/29/2018
S Corporations in 2018 and Beyond: How to Maximize Benefits Under the 2017 Tax Act	2.00	12/11/2018
The Tax Cuts and Jobs Act: What You Need to Know Now	2.00	12/12/2018
2018 Revision: Government Auditing Standards for Financial Audits (Yellowbook)	8.00	6/26/2019
Companion to PPC's Guide to Audits of Local Governments - Course 1 - Audit Programs (ALTG191)	7.00	6/26/2019
Companion to PPC's Guide to HUD Audits - Course 1 - Accounting Considerations, Financial Statement Presentation, and Auditor's Reports and Other Communications (HUDTG181)	8.00	6/26/2019
Revenue from Contracts with Customers: Construction Contractors	2.00	6/28/2019
Companion to PPC's Guide to HUD Audits - Course 3 - Performing Substantive Procedures and Concluding the Audit (HUDTG183)	8.00	6/30/2019
Guarding Against Waste, Fraud and Abuse	3.00	6/30/2019
Performing Efficient Audits of Employee Benefits	8.00	7/2/2019
Quarterly Yellow Book Update: Q3 2019	2.00	7/16/2019
2018 Revision: Government Auditing Standards for Financial Audits (Yellowbook)	8.00	6/26/2019
Companion to PPC's Guide to Audits of Local Governments - Course 1 - Audit Programs (ALTG191)	7.00	6/26/2019
Companion to PPC's Guide to HUD Audits - Course 1 - Accounting Considerations, Financial Statement Presentation, and Auditor's Reports and Other Communications (HUDTG181)	8.00	6/26/2019
Revenue from Contracts with Customers: Construction Contractors	2.00	6/28/2019
Companion to PPC's Guide to HUD Audits - Course 3 - Performing Substantive Procedures and Concluding the Audit (HUDTG183)	8.00	6/30/2019
Guarding Against Waste, Fraud and Abuse	3.00	6/30/2019

Performing Efficient Audits of Employee Benefits	8.00	7/2/2019
Quarterly Yellow Book Update: Q3 2019	2.00	7/16/2019
Business Entity Tax Update	8.00	12/7/2019
S Corporations: From Formation to Liquidation	2.00	12/14/2019
Single Audit: Sampling Considerations in Testing Internal Controls and Compliance	2.00	2/5/2020
PPC 101: Materiality, Sampling, Scoping, Test of Controls	2.00	2/11/2020
Single Audit Case Study	2.00	2/12/2020
Monthly Accounting Alert	1.00	2/14/2020
Governmental Update	4.00	5/11/2020

Keith Williams CPA, CGMA
Consulting Manager

L.F. Harris & Associates, CPA, PA
Consultant, 2020 to present

Professional Experience

Possesses over thirty-six years of experience in corporate accounting including extensive experience in the construction, and financial related services. Auditing, accounting and consulting experience includes overhead rates, financial analysis and evaluation of the internal control structure, and assessment of compliance with applicable laws and regulations.

Construct Two Group, Orlando Florida
Finance Director – 1996-Present

Responsible for the entire accounting function of a construction management firm. Supervised the accounting staff. Produced monthly financial reports for senior management. Administration of all banking, bonding and insurance relations. Development of annual operating budget, forecasting and all matters related to cash management. Resolved complex audit and accounting issues with the external CPA firm. Provided management with recommendations on operating policy including credit terms.

Tribune Media Services, Chicago, Illinois
Assistant Controller 1982-1996

Responsible for the entire accounting function. Supervised an accounting staff of ten personnel. Produced monthly financial reports for senior management. Coordinated the year-end financial reporting to the parent corporation. Resolved complex audit and accounting issues with the external CPA firm. Provided management with recommendations on operating policy.

Deloitte & Touche, LLP, Miami, Florida
Corporate Audit Senior 1980-1982

Provided services for both large and small public, private, and governmental clients. These clients ranged in financial size from twenty million dollars to over two billion dollars in revenues. Industries served include: Hospitality, Publishing, Manufacturing, Technology, Timeshare, Real Estate, and Local Government. Implemented a variety of new accounting and auditing standards.

Education

Florida A&M University
Bachelor of Business Administration – Accounting/Finance

Affiliations

AICPA Member
Licensed to practice as a CPA in Florida 1981
Chartered Global Management Accountant

Additional Information

Year CPA Attained	1981
Years in Public Accounting / Accounting	36
Years with Firm	1
Years of Airport Experience	2
Years of Gross Receipts Contract Compliance	-
Years of Vendor or Service Contract Compliance	4
Years of Operational or Compliance Experience	20
Years of Airports Audited	-
Years of Governmental Clients' Engagements	20
Timeshare, Hotel and Hospitality Experience	-
Foreign Currency Experience	-

Specialized Training since January 1, 2016:		
Course Title	CPE Credit Hours	Completion Date
Ethics and Professional Conduct for Florida CPAs (CPE)	4.00	2/22/2016
Tax implications of Death	4.00	3/3/2016
Living Trust	8.00	3/28/2016
IFRS and US GAAP	12.00	3/28/2016
Financial Planning	12.00	4/25/16
Divorce and Taxes	12.00	12/13/2017
Accounting and Financial Reporting Current Developments	16.00	3/15/2018
The Value of Debt	10.00	3/19/2018
Detecting Fraud in Financial Statements	4.00	5/18/2018
Ethics	4.00	4/26/2018
Retirement New Rules	20.00	6/13/2018
An Accountants Guide to Trust	20.00	6/15/2018
Tax Update	4.00	10/26/2018
Pass-Through Entities	6.00	10/25/2019
Implementing the New Standards	8.00	4/6/2020
Detecting Accounting Fraud	6.00	4/20/2020
Annual Accounting and Audit Update & Review	24.00	4/23/2020
Federal Tax Changes 2019	3.00	4/24/2020
Tax Cuts and Jobs Act Impact on Real Estate	4.00	4/25/2020
The Fast-Close Toolkit	10.00	4/27/2020
Tax Cut and Jobs Guide to Investments	8.00	4/29/2020

Karl Marshall, CPA, MBA
Senior Auditor

L.F. Harris & Associates, CPA, P.A.
Senior Auditor July, 2007–Present

Professional Experience

More than twenty years of experience in Financial Accounting and Auditing. Served as the Financial Controller for a Food and Beverage entity for five years. Possesses significant experience in the testing and documentation of Internal Controls. Performs substantive testing of account balances and transactions. Documents and tests internal controls.

Possesses over twenty years in corporate and governmental accounting with extensive experience in Financial and Compliance Audits, the auditing of Food and Beverage Concessionaires, Government Financial Statement Audits, Performance Audits, and other financial related services. Auditing and consulting experience includes Overhead Audits, and Single Audits OMB Circular A-122 Uniform Guidance, Financial audit services include an evaluation of the internal control structure; assessment of compliance with applicable laws and regulations; and assessment of whether the information and manner of its presentation in the overview and supplemental sections are materially consistent with the Financial Statements. Conducts all audits in accordance with generally accepted auditing standards (GAAS); and generally accepted government auditing standards as set forth in GAO's Government Auditing Standards.

Similar Engagements Include:

Mears Transportation – Performs Concession Revenue Audits

Flamingo 2000 - Performed the Annual Financial Statement Audit and the Concession Revenue Audit of this Food and Beverage Enterprise. The audit was conducted in accordance with Auditing Standards Generally Accepted in the United States of America.

Mears Transportation - Performs the Annual Concession Revenue Audit of this Transportation Enterprise. The audit is conducted in accordance with Auditing Standards Generally Accepted in the United States of America.

Economic Opportunity Council of Indian River County - Performs the Annual Financial Statement and Compliance Audit. The audit is conducted in accordance with Government Auditing Standards and Single Audit Act OMB and Single Audit OMB Circular A-122, Uniform Guidance. The audit includes a review of internal controls, and compliance with laws, rules, and regulations for Federal and State awards.

Grand Avenue Economic Community Development - Performs the Annual Financial Statement and Compliance Audit. The audit is conducted in accordance with Government Auditing Standards and Single Audit Act OMB and Single Audit OMB Circular A-122, Uniform Guidance. The audit includes a review of internal controls, and compliance with laws, rules, and regulations for Federal and State awards.

Florida Community Capital - Performs the Annual Financial Statement and Compliance Audit. The audit is conducted in accordance with Government Auditing Standards. The audit includes a review of internal controls, and compliance with laws, rules, and regulations for Federal awards.

MCO Enterprises LLC – Orlando, FL

Controller – August, 2000– August, 2005

- Directed accounting functions for restaurants with combined annual sales of \$12 million.
- Responsible for preparing annual budget.
- Supervised seven employees in their performance of daily accounting functions.
- Monitored lease and franchise agreements.
- Established new accounting systems and internal controls for new restaurants.
- Coordinated all insurance contracts and 401K, Section 125, and other benefit plans.
- Implemented a new accounts receivable collections system that reduced the past due balance by ninety percent over a three-month period.

Staff Accountant Budget Rent a Car – Orlando, FL

Controller–03/1997 - 08/2000

- Maintained accruals for real estate, personal property and business tax payments to cushion impact on Profit and Loss (P&L) Statements.
- Responsible for filing business returns and licensing corporate owned locations throughout the Eastern and Central U.S.
- Prepared monthly Profit and Loss Statements for various pools and business units.
- Handled monthly reconciliations of bank accounts and other accounts.
- Trained new staff accountants.
- Coordinated monthly rent payments to over three hundred landlords and ensured that the payments were correctly posted.

Education

Master of Business Administration –1997

University of Central Florida, Orlando, Florida

Bachelor of Business Administration, Accounting - 1993

Baruch College, New York, New York

Licensed to practice as a CPA in Florida.

Additional Information

Year CPA Attained		2000
Years in Public Accounting		13
Years with Firm		13
Years of Airport Experience		8
Years of Gross Receipts Contract Compliance		13
Years of Vendor or Service Contract Compliance		13
Years of Operational or Compliance Experience		13
Years of Airports Audited		8
Years of Governmental Clients Audited		13
Fiscal Monitoring Experience		1

Specialized Training since January 1, 2016:		
Course Title	CPE Credit Hours	Completion Date
Fixed Asset Additions and Dispositions: Key 2016 Elections	2.00	6/22/2016
Internal Controls for Nonprofits	2.00	6/23/2016
Inventory Observations: Requirements, Approaches and Practice Tips	2.00	6/23/2016
Implementing SSARS 21: The New Compilation, Review and Preparation Standards	2.00	6/24/2016
SMART Tools: Internal Controls	2.00	6/24/2016
Analytical Procedures	1.00	6/24/2016
Companion to PPC's Guide to HUD Audits - Course 3 - Compliance Auditing (HUDTG153)	8.00	6/24/2016
Companion to PPC's Guide to Preparing Governmental Financial Statements - Course 1 - Cash and Investments (GFSTG151)	7.00	6/27/2016
Personal and Professional Ethics for Florida CPAs	4.00	6/27/2016
Companion to PPC's Guide to Preparing Governmental Financial Statements - Course 2 - Capital Assets, Including Intangibles and Infrastructure, and Management's Discussion and Analysis (GFSTG152)	8.00	6/27/2016
Audit Documentation and Workpaper Review	1.00	6/27/2016
Companion to PPC's Guide to Audit Risk Assessment - Course 1 - Assessing and Responding to Identified Risks, Further Audit Procedures, and Other Matters (GRATG151)	8.00	6/27/2016
M&A Overview: The Acquisition Process and the Role of Accounting Professionals	2.00	6/28/2016
GAAS Guide: Evidence and Procedures	2.00	6/28/2016
Cloud Computing Made Easy for CPAs	2.00	6/29/2016
GAAS Guide: Internal Control	3.00	6/30/2016
Auditing Update 2016	4.00	6/30/2016
Auditing Update	6.00	6/30/2016
Budgeting and Forecasting for Financial Professionals	2.00	6/30/2016
Performing Non-Profit Audits	4.00	8/26/2016
Performing Non-Profit Audits	4.00	8/27/2016
Federal Awards Cost Principles	4.00	9/17/2016
Single Audit Requirements	4.00	9/18/2016
Single Audit Requirements	4.00	9/23/2016
Single Audit Requirements	4.00	10/8/2016
Sales Tax Full Circle conversation with a client	1.50	10/24/2016
Audit Documentation and Workpaper Review	1.00	10/14/2017
Everything You Wanted to Know About Generally Accepted Government Auditing Standards (GAGAS) for Financial Audits	8.00	12/5/2017
Federal Tax Update:Business & Individuals	16.00	12/7/2017
A Single Audit Case Study	2.00	5/8/2018
Quarterly Yellow Book Update: Q2 2018	2.00	5/17/2018
Companion to PPC's Guide to Single Audits - Course 2 - Pre-engagement Activities and Internal Control Considerations (GSATG172)	7.00	5/28/2018

Companion to PPC's Guide to Single Audits - Course 3 - Planning and Sampling for Single Audits (GSATG173)	8.0	6/3/2018
Companion to PPC's Guide to Preparing Governmental Financial Statements - Course 2 - Capital Assets, Including Intangibles and Infrastructure, and Management's Discussion and Analysis (GFSTG172)	8.0	6/3/2018
Companion to PPC's Guide to HUD Audits - Course 1 - Accounting Considerations, Financial Statement Presentation, and Auditor's Reports and Other Communications (HUDTG171)	8.0	6/4/2018
Companion to PPC's Guide to Audits of Local Governments - Course 3 - Risk Assessment Procedures and Planning (ALGTG183)	8.0	6/4/2018
Companion to PPC's Guide to Preparing Governmental Financial Statements - Course 3 - Preparing Governmental Financial Statements and Fund Accounting (GFSTG173)	8.0	6/4/2018
Companion to PPC's Guide to HUD Audits - Course 2 - Pre-engagement Activities and Audit Planning (HUDTG172)	9.0	6/5/2018
What is a Yellow Book Financial Audit?	2.0	6/6/2018
Companion to PPC's Guide to Preparing Governmental Financial Statements - Course 1 - Operating Expenditures/Expenses and Liabilities (Other Than Employee Benefits) and Debt and Debt Service (GFSTG171)	8.0	6/8/2018
Personal and Professional Ethics for Florida CPAs	4.0	6/8/2018
Companion to PPC's Guide to HUD Audits - Course 3 - Compliance Auditing (HUDTG173)	8.0	6/11/2018
Quarterly Yellow Book Update: Q2 2018	2.0	6/12/2018
Penalty Abatement Basics & Techniques	1.00	10/11/2018
Tax Reform: What does it means for Estates and Trusts	1.00	10/12/2018
Quarterly Yellow Book Update: Q2 2019	2.00	6/6/2019
SMART Tools: Single Audit	2.00	6/6/2019
Companion to PPC's Guide to Audits of Local Governments - Course 1 - Audit Programs (ALTG191)	7.00	6/23/2019
Internal Control and Fraud in Governments and Nonprofits	2.00	6/25/2019
Introduction to the auditing of Federal Awards and Major Program Determination	1.00	6/25/2019
2018 Revision: Government Auditing Standards for Financial Audits (Yellow Book)	8.00	6/26/2019
Fair Value Accounting Rules	2.00	6/27/2019
Revenue from Contracts with Customers: Construction Contractors	2.00	6/28/2019
Companion to PPC's Guide to Audits of Local Governments - Course 2 - Testing Internal Control, Sampling, and Audit Documentation (ALGTG192)	8.00	6/29/2019
Companion to PPC's Guide to HUD Audits - Course 1 - Accounting Considerations, Financial Statement Presentation, and Auditor's Reports and Other Communications (HUDTG181)	8.00	6/30/2019

OVERVIEW OF PROPOSER'S CONTINUING PROFESSIONAL EDUCATION PROGRAM AND PROCEDURES FOR ENSURING COMPLIANCE WITH CPE REQUIREMENTS

It is the firm's policy that all professional personnel comply with the continuing professional education requirements of the AICPA, the State of Florida Board of Accountancy, the AICPA Governmental Audit Quality Center, the AICPA Employee Benefit Plan Audit Quality Center, the U.S. Government Accountability Office, and other regulatory agencies, if applicable; that all professional staff maintain an adequate awareness and understanding of current developments in professional standards; that all non-licensed professional staff work toward passing the CPA exam; and that all professional staff assist in the training and development of staff members under their supervision. The firm ensures compliance with this policy by implementing the following procedures:

1. The Managing Partner approves all professional staff members CPE classes prior to attendance.
2. The Managing Partner monitors employees' progress toward meeting CPE requirements.
3. All professional personnel are required to obtain a minimum of 40 hours of CPE each year (or, alternatively, meet the CPE requirements of the AICPA) in programs that qualify for credit under the CPE rules that govern the firm.
4. Individuals who work on audits and attestation engagements subject to the *Government Auditing Standards*, including planning, directing, performing fieldwork, or reporting, are required to complete at least 24 hours of CPE seminars every two years that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. In addition, auditors who do any amount of planning, directing, or reporting on Yellow Book assignments and auditors who are not involved in those activities but charge at least 20% of their time annually to Yellow Book assignments are required to also obtain at least another 56 hours (for a total of 80 hours) of CPE seminars that enhances their professional proficiency to perform audits or attestation engagements.
5. Appropriate CPE documentation is maintained for each professional for the most recent five years.
6. The Firm maintains a current library and circulates within the firm any updates on new or emerging changes in professional literature or business activities.
7. The Firm recognizes the importance of on-the-job training and encourages personnel with supervisory responsibility to be aware of situations where it can be provided.
8. The Firm recognizes the benefit of other professional development activities and encourages personnel at each staff level to participate in such activities.

SIMILAR ENGAGEMENTS

The following is a listing of clients for whom L.F. Harris & Associates, CPA, PA has provided Supplemental Auditing and Attestation Services on or after January 1, 2016.

<u>Client</u>	<u>Luis Harris worked on engagement</u>	<u>Karl Marshall worked on engagement</u>
Greater Orlando Aviation Authority	X	
Flamingo 2000	X	X
Lee Wesley Group	X	X
Mears	X	X
Orange County Convention Center	X	X

The following is a listing of clients for whom L.F. Harris & Associates, CPA, PA has provided Consulting Services on or after January 1, 2016. Please note that there were no instances wherein any consultation services were terminated prior to the end of the contract term.

<u>Client</u>	<u>Luis Harris provided services</u>	<u>Karl Marshall provided services</u>
Orange County Business Development Office	X	X
Orange County Utilities	X	

SAMPLE REPORTING

The following reports are samples of an Agreed Upon Procedures Report, and an Audit Report.

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

The Director of Internal Audit
Greater Orlando Aviation Authority
Orlando, Florida

To: The Greater Orlando Aviation Authority and Flying Green, Inc.

We have applied the procedures enumerated below to determine compliance with certain provisions of the Ground Transportation Rules and Regulations, and to determine if Gross Receipts reported by Flying Green, Inc. reported to the Greater Orlando Aviation Authority are accurate for the fiscal year ended September 30, 2020.

The Procedures which were agreed to by the Greater Orlando Aviation Authority (the "Authority") and Flying Green, Inc. were performed solely to assist the Authority and Flying Green, Inc. in evaluating if the correct Gross Receipts were reported to the Authority by Flying Green, Inc. in accordance with the Ground Transportation Rules and Regulations in effect during the fiscal year ended September 30, 2020. This report is intended solely for your information and should not be used by those who did not participate in determining the procedures. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

These agreed-upon procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the Gross Receipts reported. Accordingly, we do not express such an opinion.

This report is intended solely for the information and use of the Authority and Flying Green, Inc. and should not be used by other than these specified parties.

L.F. Harris & Associates, CPA, P.A.
Orlando, Florida
March 14, 2021

Procedure 1:

Review the Ground Transportation Rules and Regulations (“GTR&R”) in effect for the audit period specific to Off-Airport Parking Operators, including but not limited to Section 3, Section 8, and Section 12.

Finding 1:

Procedure was performed without exception.

Procedure 2:

Perform and document a walk-through of all parking procedures with Flying Green, Inc.’s management to ensure understanding of the revenue cycle. Discuss any system updates or changes in procedures that occurred during the audit period which may affect reporting of Gross Receipts.

Finding 2:

Performed a walk-through with management of Flying Green, Inc. on April 25, 2022 and prepared a memorandum detailing our observations. There were no system updates or changes in procedures that occurred during the audit period. Procedure was performed without exception.

Procedure 3:

Compare monthly Gross Receipts in the Authority’s PROPWorks Reported Activity Report to the Flying Green, Inc.’s General Ledger and monthly Gross Receipts Report received for a haphazardly selected month. Verify that the monthly Gross Receipts Report received from Flying Green, Inc. meets the reporting requirements of the GTR&R.

Finding 3:

The Gross Receipts report for June 30, 2020 submitted by Flying Green, Inc. to the Authority was inspected for compliance with reporting requirements of the GTR&R, and traced to the Flying Green, Inc.’s General Ledger, and agreed to the Authority’s PROPWorks Reported Activity Report. Procedure was performed without exception.

Procedure 4:

Review Flying Green, Inc.’s independent audit of the Schedule of Airport Gross Receipts and Privilege Fees, if it is available at the time of these procedures. If it is not received, verify that the prior year audit was received within ninety days following the end of the permit term.

**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

Verify the audit was unmodified and prepared by an independent licensed Certified Public Accountant.

Finding 4:

The independent audit of the Schedule of Airport Gross Receipts and Privilege Fees for the fiscal year ending September 30, 2020, was performed by Winthers & Lowedale, CPA, is unmodified, and was received within ninety days after the fiscal year ended. Procedure was performed without exception.

**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

Independent Auditors' Report

To the Board of Directors
Greater Orlando Aviation Authority
Orlando, Florida

We have audited the accompanying schedule of monthly gross revenues and concession fees (as defined in the concession agreement dated October 1, 2010, between the Greater Orlando Aviation Authority and YMH Rent-A-Car, Inc.) paid to the Greater Orlando Aviation Authority by YMH Enterprises, Inc. from its operations at the Orlando International Airport for the year ended September 30, 2014.

Management's Responsibility for the Schedule

The Company's Management is responsible for the preparation and fair presentation of the schedule of monthly gross revenues and concession fees (schedule) in accordance with accounting principles generally accepted in the United States of America and the concession agreement dated October 1, 2010, between the Greater Orlando Aviation Authority and YMH Enterprises, Inc.; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule 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. Accordingly, we express no such opinion. 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 schedule.

Opinion

In our opinion, the schedule of monthly gross revenues and concession fees paid to the Greater Orlando Aviation Authority referred to above presents fairly, in all material respects, the gross revenues and concession fees paid by YMH Enterprises, Inc. to the Greater Orlando Aviation Authority for the year ended September 30, 2014 as defined in the lease agreement referred to in the first paragraph.

This report is intended solely for the information and use of the Greater Orlando Aviation Authority and YMH Enterprises, Inc. and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

L.F. Harris & Associates, CPA, P.A.
March 17, 2020

**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

ENGAGEMENTS WITH OTHER AIRPORTS AND GOVERNMENTAL ENTITIES

L.F. Harris & Associates, CPA, PA performs numerous and a wide variety of engagements for Governmental Entities and Nonprofit Organizations in the State of Florida. These engagements were performed in accordance with Governmental Auditing Standards. Some of these engagements are briefly described as follows:

The Town of Eatonville: Performed Annual Financial Statement Audit and Single Audit in accordance with Government Auditing Standards.

Orange County: Participates in the role of sub-contractor and performs Annual Financial Statement Audit and Single Audit in accordance with Government Auditing Standards.

Orange County Convention Center: Performs Annual Financial Statement Audit and Revenue Audit of Concessionaires' operations.

U.S. Department of State: – Performed Indirect Cost Rate Reviews, Pre-award Contract Audits, Agreed-Upon-Procedures, and Audit of Costs Incurred Under Cost-Plus-Fixed-Fee Contracts for recipients of State Department contracts and/or grants.

City of Orlando: Participates in the role of sub-contractor and performs Annual Financial Statement Audit and Single Audit in accordance with Government Auditing Standards.

Orange Blossom Trail Development Board: - Performs the Financial Statement Audit for the Municipal Taxing Unit, which is a component unit of Orange County, Florida.

Public Consulting Group, Inc. (PCG): Served as Fiscal Monitors for the Agencies of the Department of Children and Families for the State of Florida under a subcontract with PCG.

NASA Exchange Kennedy Space Center: The NASA Exchange currently operates five sundry stores, two barbershops, the Kennedy Athletic Recreational and Social Exchange Park (KARS Park), and the Child Care Development Center (CDC) at the John F. Kennedy Space Center. Performs Annual Financial Statement Audit in accordance with Federal Auditing Standards.

Orange County Public Schools: in the role of sub-contractor and performs Annual Financial Statement Audit and Single Audit in accordance with Government Auditing Standards.

Greater Orlando Aviation Authority: Performed agreed upon procedures, concession revenue audits, and compliance audits of airport concessionaires. These engagements were performed under a continuing service contract.

**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

PROPOSAL FORM

PROPOSAL FORM
GREATER ORLANDO AVIATION AUTHORITY
PURCHASING PROPOSAL 03-21
SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES
LOCAL DEVELOPING BUSINESS ("LDB")

Greater Orlando Aviation Authority
Purchasing Office
8652 Casa Verde Road, Building 811
Orlando, Florida 32827-4338

Submitted by: L.F. Harris & Associates, CPA, P.A.

Name of Proposer

Address: 3012 E. Robinson Street

Orlando FL 32803

Federal Employer I.D. No. 59-3401213

Business Telephone No. 407-228-0560

Business Fax No. 407-228-0166

After Business Hours
Telephone No. 407-633-2152

E-Mail Address lharris@lfharris.com

By: 

Signature

Luis F. Harris, CPA Managing Partner

Name and Title (Typed or Printed)

Date: June 11, 2020

The undersigned, as Proposer, hereby declares that this Proposal is in all respects fair and submitted in good faith without collusion or fraud. Proposer represents and warrants to the Greater Orlando Aviation Authority ("Authority") that: (i) except as may be disclosed in writing to Authority with its Proposal, no officer, employee or agent of the Authority has any interest, either directly or indirectly, in the business of the Proposer, and that no such person shall have any such interest at any time during the term of the Contract should it be awarded the Contract; and (ii) no gift, gratuity, promise, favor or anything else of value has been given or will be given to any employee or official of Authority in connection with the submission of this Proposal or the Authority's evaluation or consideration thereof.

PROPOSER: L.F. Harris & Associates, CPA, P.A.

The Proposer further represents that it has examined or investigated the site conditions if necessary, and informed itself fully in regard to all conditions pertaining to the place where the work is to be done; that it has examined the Contract Documents and has read all Addenda furnished by the Authority prior to the opening of the Proposals, as acknowledged below, and that it has otherwise fully informed itself regarding the nature, extent, scope and details of the services to be furnished under the Contract.

The Proposer agrees, if this Proposal is accepted, to enter into the written Contract with the Authority in the form of Contract attached (properly completed in accordance with said Proposal Documents), to shall perform supplemental auditing and attestation services for the Authority departments, primarily the Internal Audit and Small Business Development department. The specific auditing and attestation engagement services to be performed by the Contractor will be determined either on a project-by-project basis with a separate, not-to-exceed fee negotiated for each engagement or on an hourly basis for extension of staff services or financial analysis, and all other items necessary or proper for, or incidental to, performing Supplemental Auditing and Attestation Engagement Services covered by this Proposal and the Contract Documents for Purchasing Proposal 03-21, Supplemental Auditing and Attestation Engagement Services, Local Developing Business ("LDB"), at Orlando International Airport and Orlando Executive Airport, and to furnish the prescribed evidence of a valid business license, insurance, and all other documents required by these Contract Documents. The Proposer further agrees to commence work and to perform the work specified herein within the time limits set forth in the Contract Documents, which time limits Proposer acknowledges are reasonable.

The undersigned further agrees that, in the case of failure or refusal on its part to execute the said Contract provide evidence of specified insurance, a copy of a valid business or occupational license and all other documents required by these Contract Documents within ten (10) business days after being provided with Notice of Intent to Award the Contract (or such earlier time as may be stated elsewhere in these Proposal Documents), the Proposal award may be offered by the Authority to the next ranked Proposer, or the Authority may re-advertise for Proposals, and in either case the Authority shall have the right to recover from the Proposer the Authority's costs and damages including, without limitation, attorney's fees, **to the same extent that Authority could recover its costs and expenses from the Proposer under Section 10 of the Instructions to Proposers if the Proposer withdrew or attempted to withdraw its Proposal.**

The Proposer further agrees, if it fails to complete the work according to the Specifications within the scheduled time or any authorized extension thereof, that damages may be deducted from the Contract price payable to the Proposer.

Acknowledgment is hereby made of the following Addenda (identified by number) received since issuance of the Contract Documents:

<u>ADDENDUM NO.</u>	<u>DATE</u>	<u>ADDENDUM NO.</u>	<u>DATE</u>	<u>ADDENDUM NO.</u>	<u>DATE</u>
1	3/18/2020	4	6/5/2020		
2	4/7/2020				
3	5/27/2020				

It will be the responsibility of the Proposer to contact AirportLink at (866) 889-8533 or by visiting AirportLink's web site at <http://AirportLink.perfect.com> or by visiting the Authority Purchasing Department's web site at www.orlandoairports.net/purchasing prior to submitting a Proposal to ascertain Addenda, if any, that may have been issued, to obtain all such Addenda and return such Addenda (or portions of Addenda as may be applicable) with the Proposal. If you received this solicitation document from any source other than AirportLink (WebProcure), please promptly register your interest in this solicitation with AirportLink.

PROPOSER: L.F. Harris & Associates, CPA, P.A.

The Proposer agrees to perform supplemental auditing and attestation engagement services for the Authority's Internal Audit department. The specific auditing and attestation engagement services to be performed by the Contractor will be determined on a project-by-project basis with a separate, not-to-exceed fee negotiated for each engagement or on an hourly basis for extension of staff services or financial analysis. All auditing and attestation engagement services must be performed in a professional manner to the reasonable satisfaction of the Authority.

03-21, SUPPLEMENTAL AUDITING AND ATTESTATION ENGAGEMENT SERVICES

LOCAL DEVELOPING BUSINESS ("LDB")

LEVEL OF STAFF	EQUIVALENT POSITION TITLE	YEAR ONE HOURLY BILLING RATE*	YEAR TWO HOURLY BILLING RATE*	YEAR THREE HOURLY BILLING RATE*
Principal/Partner		\$ 170	\$ 175	\$ 180
Manager		\$ 120	\$ 125	\$ 125
Senior Accountant		\$ 80	\$ 85	\$ 90
Staff Accountant		\$ 70	\$ 75	\$ 80
Paraprofessional		\$ 45	\$ 50	\$ 50

*The hourly billing rate should address all of the services provided pursuant to this Contract. The stated hourly billing rate shall include all costs associated with the performance of the services specified in the Scope of Services in this Contract, including but not limited to labor, travel, materials and overhead cost for providing supplemental auditing and attestation services. Out-of-pocket expenses incurred by Proposer will not be separately reimbursed. The Authority shall be required to pay fees in accordance with the Contract documents only to the extent that the services associated with such hourly billing rate are requested in writing or authorized in writing by the Authority and are performed to the Authority's satisfaction.

PROPOSER: N/A

(If Proposer is a **Sole Proprietorship** sign on the line below)

Company Name (if any)

Company Owner's (Proposer's) Signature (SEAL)

Company Owner's Name Printed or Typed

(If Proposer is a **Partnership**, fill in name of the partnership, followed below by the signature of the general partner signing.)

Partnership Name (SEAL)

BY: _____ (SEAL)
General Partner's Signature

General Partner's Name Printed or Typed

The following information may be provided by a Proposer with this Proposal, but must be provided to the Authority at any time upon the request of the Authority: The name and business address of all principals and partners if a partnership (if a limited partnership, information for general partner only, along with the name of the limited partnership's home state).

Proposers are hereby notified that the Greater Orlando Aviation Authority is a public agency and, as such, is subject to Chapter 119, *Florida Statutes*, regarding the disclosure of public records. Pursuant to Section 119.071(1)(b)2., *Florida Statutes*, sealed proposals received by the Authority pursuant to requests for proposals, are exempt from public disclosure only for the thirty (30) day period following the proposal opening and as otherwise provided in Section 119.071. Once the thirty (30) day period has passed, all proposals received by the Authority shall be made available to the public for inspection and copying in accordance with Chapter 119, *Florida Statutes*. Once proposals are opened, they may not be revoked, even during such thirty (30) day period. Any language in a proposal attempting to keep all or part of such proposal confidential is of no force and effect and will be disregarded as contrary to Florida law.

NOTE: Proposers must sign in the proper capacity on either Page PF-4 or PF-5 as applicable.

PROPOSER: L.F. Harris & Associates, CPA, P.A.

(If Proposer is a **Corporation** or **Other State-Chartered Business Entity**, fill in the name of the corporation or entity, followed by the signature of the authorized officer or agent signing, followed by his title.)

L.F. Harris & Associates, CPA, P.A.
(Name of Corporation or other business entity)

BY: 
(Signature of Authorized Officer)

(Affix Corporate Seal)

Its: Managing Partner
(Title)

Luis F Harris, CPA
Officer's Name Printed or Typed

ATTEST: _____
Secretary

The Proposer is a corporation or other state-chartered business entity organized under the laws of the State of Florida, and authorized by law to make this Proposal and perform all work and furnish materials and equipment required under the Contract Documents. If Proposer is a foreign corporation or other business entity, the corporation or entity ____ is (or) ____ is not, registered with the Secretary of State of the State of Florida. Foreign corporations or other foreign state-chartered business entities must have a Florida registered agent and must provide a copy of their Florida registration or application as a condition to entering into a Contract with the Authority.

The following information may be provided by a Proposer with this Proposal, but must be provided to the Authority at any time upon the request of the Authority: the full names and business addresses of each officer, director and holder of 10% or more of the corporation's or entity's outstanding stock, including the corporate office or title of all individuals listed.

Proposers are hereby notified that the Greater Orlando Aviation Authority is a public agency and, as such, is subject to Chapter 119, *Florida Statutes*, regarding the disclosure of public records. Pursuant to Section 119.071(1)(b)2., *Florida Statutes*, sealed proposals received by the Authority pursuant to requests for proposals, are exempt from public disclosure only for the thirty (30) day period following the proposal opening and as otherwise provided in Section 119.071. Once the thirty (30) day period has passed, all proposals received by the Authority shall be made available to the public for inspection and copying in accordance with Chapter 119, *Florida Statutes*. Once proposals are opened, they may not be revoked, even during such thirty (30) day period. Any language in a proposal attempting to keep all or part of such proposal confidential is of no force and effect and will be disregarded as contrary to Florida law.

NOTE: Proposers must sign in the proper capacity on either Page PF-4 or PF-5 as applicable.

PROPOSER: L.F. Harris & Associates, CPA, P.A.

CONTRACT REFERENCES

List below companies for whom you are presently providing Supplemental Auditing and Attestation Engagement Services to and companies you have provided these services to in the past. References should be able to verify services of a type similar to the obligations requested in this Proposal, (refer to Section 14 of the Instructions to Proposers).

1. COMPANY NAME: Orlando International Airport
ADDRESS: One Jeff Fufua Blvd.
Orlando, Florida 32827
CONTACT PERSON: Tianna Dumond, Director of Internal Audit
PHONE NO.: 407-825-3537
EMAIL ADDRESS: tdumond@goaa.org
TIME PERIOD DURING WHICH SERVICES PROVIDED: 2015-2020
DESCRIPTION OF SERVICES PROVIDED: Supplemental Auditing and Attestation Services
STATUS (CURRENT OR PAST CLIENT): Current Client
NAMES OF ENGAGEMENT TEAM MEMBERS WHO WERE ACTIVELY INVOLVED IN
PROVIDING SERVICES FOR THE REFERENCE: Luis F. Harris

2. COMPANY NAME: Orange County
ADDRESS: 400 E South Street
Orlando FLorida 32801
CONTACT PERSON: Sheena Furguson , Manager Business Development
PHONE NO.: 407-836-7345
EMAIL ADDRESS: sheena.ferguson@ocfl.net
TIME PERIOD DURING WHICH SERVICES PROVIDED: 2013-2016
DESCRIPTION OF SERVICES PROVIDED: Financial statement analysis
STATUS (CURRENT OR PAST CLIENT): Past Client

PROPOSER: L.F. Harris & Associates, CPA, P.A.

NAMES OF ENGAGEMENT TEAM MEMBERS WHO WERE ACTIVELY INVOLVED IN
PROVIDING SERVICES FOR THE REFERENCE: Karl Marshall, Luis Harris

3. COMPANY NAME: Centerplate Hospitality Management /
Orange County Convention Center

ADDRESS: 9800 International Drive
Orlando FL 32819

CONTACT PERSON: Jack Griffith

PHONE NO.: 407-685-7520

EMAIL ADDRESS: jack.griffith@centerplate.com

TIME PERIOD DURING WHICH SERVICES PROVIDED: _____

DESCRIPTION OF SERVICES PROVIDED: 2015-Current

STATUS (CURRENT OR PAST CLIENT): Current Client

NAMES OF ENGAGEMENT TEAM MEMBERS WHO WERE ACTIVELY INVOLVED IN
PROVIDING SERVICES FOR THE REFERENCE: Luis Harris, Karl Marshall

Note: Additional references may be provided at the option of the Proposer.

PROPOSER: L.F. Harris & Associates, CPA, P.A.

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PROPOSER: L.F. Harris & Associates, CPA, P.A.

CERTIFICATION OF NON-SEGREGATED FACILITIES

Each Proposer shall complete, sign and include in its Proposal this Certification of Non-Segregated Facilities. Proposer certifies that it does not maintain or provide for its employees any segregated facilities at any of its establishments, and that it does not permit its employees to perform their services at any location under its control, where segregated facilities are maintained. Proposer certifies further that it will not maintain or provide for its employees segregated facilities at any of its establishments, and that it will not permit its employees to perform their services at any location under its control, where segregated facilities are maintained. Proposer agrees that a breach of this certification is a violation of the equal opportunity clause in this Contract. As used in this certification, the term "segregated facilities" means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation and housing facilities provided for employees which are segregated by explicit direction or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or any other reason. Proposer agrees that (except where it has obtained identical certifications from proposed subcontractors for specific time period) it will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding Ten Thousand Dollars (\$10,000.00) which are not exempt from the provisions of the equal opportunity clause, and that it will retain such certifications in its files.

L.F. Harris & Associates, CPA, P.A.

(Name of Proposer)

By: 

(Signature)

Date: June 11, 2020

Title: Managing Partner

**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

LOCAL DEVELOPING BUSINESS CERTIFICATION

L.F. Harris & Associates, CPA, P.A. has been certified as a Local Developing Business (LDB) under the Greater Orlando Aviation Authority's LDB Policy. Attached, please find a copy of our certification issued by the Greater Orlando Aviation Authority.



Orlando International Airport
5850 B Cargo Road
Orlando, Florida 32827-4399
Phone: (407) 825-7133
Fax: (407) 825-3004

June 20, 2018

Mr. Luis Harris
L.F. Harris & Associates, CPA, P.A.
3012 E. Robinson Street
Orlando, FL 32803

Local Developing Business (LDB) & Minority/Women Business Enterprise (M/WBE) Certification
Expiration Date: June 6, 2021

Dear Mr. Harris:

The Small Business Development Department of the Greater Orlando Aviation Authority (Authority) is pleased to announce that your firm, **L.F. Harris & Associates, CPA, P.A.** has been certified as both a **Local Developing Business (LDB)** and **Minority/Women Business Enterprise (MWBE)**, under the Authority's Local Developing Business (LDB) & Minority/Women Business Enterprise Policies.

Please be advised that these certifications are not equivalent and should not be construed as certifications under the Authority's Disadvantaged Business Enterprise (DBE) Policy promulgated pursuant to the Department of Transportation's regulations, or the Authority's Small Business Enterprise (SBE) or Service Disabled Veteran Business Enterprise (SDVBE) Policies.

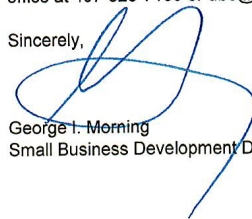
LDB and MWBE certifications are NOT a guarantee of work, but enable the firm to compete for, and perform, contract work on all Authority projects as an **LDB and/or MWBE** contractor, sub-contractor, consultant, sub-consultant or material supplier.

Your company's **LDB and MWBE** certification with the Authority will be effective through **June 6, 2021**. For re-certification at the end of the three (3) year period you must reapply for **LDB and MWBE**, certification. Your **renewal application** should be submitted sixty (60) days prior to expiration of your current certification. You may complete your renewal application online at <https://goaa.diversitycompliance.com>.

If, there is a material change in the firm, including, but not limited to: ownership, officers, directors, scope of work being performed, daily operations, affiliations with other businesses or individuals, physical location of the firm, or the owner's PNW exceeds \$750,000 prior to your renewal date you must promptly notify this office in writing. Notification should include supporting documentation.

Congratulations on your **LDB and MWBE** certifications. Your renewal date is May 6, 2021. Please contact our office at 407-825-7133 or dba@goaa.org if you have any questions or if we can be of any assistance.

Sincerely,



George I. Morning
Small Business Development Department

**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

**PRIOR OR PENDING CONVICTIONS, INDICTMENTS, INVESTIGATIONS,
AND REGULATORY INVESTIGATIONS**

On behalf of L.F. Harris & Associates, CPA, PA, Luis F. Harris the Managing Partner affirms that there have been no prior or pending convictions, indictments, investigations and regulatory investigations either civil or criminal that relate to accounting, that the Firm, any affiliates of the Firm, any directors, partners, senior officers, or any team member of the Firm have been involved with in the past three (3) years.

On behalf of L.F. Harris & Associates, CPA, PA, Luis F. Harris the Managing Partner affirms that there is no conflict of interest between the Firm and the Greater Orlando Aviation Authority.



Luis F. Harris, CPA
Managing Partner

**PROPOSAL TO PROVIDE THE
GREATER ORLANDO AVIATION AUTHORITY
WITH SUPPLEMENTAL AUDITING AND ATTESTATION
ENGAGEMENT SERVICES AS PER PURCHASING PROPOSAL 03-21**

OTHER INFORMATION

L.F. Harris & Associates, CPA, PA certifies that upon receiving a Notice of Award, the Firm will adhere to all the stipulations and requirements as outlined in the Request for Proposal: Purchasing Proposal 03-21 for Supplemental Auditing and Attestation Engagement Services, and in the Contract.

INSURANCE

If L.F. Harris & Associates, CPA, PA is given a Notice of Award then they will provide a signed Certificate of Insurance to the Greater Orlando Aviation Authority with the insurance coverages being those of the stipulated insurance coverage amounts.

DOCUMENTS

If L.F. Harris & Associates, CPA, PA is awarded a Contract, then within ten business days after written Notice of Award, the following documents will be executed and/or delivered to the Greater Orlando Aviation Authority:

1. The Contract
2. Certificate of Insurance
3. A copy of the Firm's Business License
4. A copy of the Proposer's W-9 Form
5. All Proposer's contact information
6. All other documents and information required by the Contract Documents, and or the Greater Orlando Aviation Authority.



Luis F. Harris, CPA
Managing Partner

PROPOSER: _____

***** END OF PROPOSAL FORM *****

CONTRACT

THIS AGREEMENT made and entered into effective as of the 1st day of October, 2020, by and between the GREATER ORLANDO AVIATION AUTHORITY, a public and governmental body, existing under and by virtue of the laws of the State of Florida, hereinafter called Authority, and L.F. HARRIS & ASSOCIATES, CPA, PA, hereinafter called Contractor.

WITNESSETH, that the said Contractor, for and in consideration of the payments hereinafter specified and agreed to be made by the Authority, hereby covenants and agrees to perform supplemental auditing and attestation services for the Authority departments, primarily the Internal Audit and Small Business Development department. The specific auditing and attestation engagement services to be performed by the Contractor will be determined either on a project-by-project basis with a separate, not-to-exceed fee negotiated for each engagement or on an hourly basis for extension of staff services or financial analysis, and all other items necessary or proper for, or incidental to, performing its obligations under Purchasing Proposal 03-21, Supplemental Auditing and Attestation Engagement Services, at the Orlando International and Orlando Executive Airport, in accordance with the Contract Documents which consist of the Contract, Proposal Forms, the Instructions to Proposers, any Addenda issued prior to the execution of the Contract, the General Conditions, the Specifications, and the Request for Proposals, each of which are incorporated herein by this reference.

If the Contractor shall fail to comply with any of the terms, conditions, provisions, or stipulations of the Contract Documents, then the Authority may avail itself of any or all remedies provided in the Contract Documents, or which are otherwise available by applicable law or in equity, and shall have the right and power to proceed in accordance with the provisions thereof.

An extension of time for performance shall be the Contractor's sole and exclusive remedy for any delay of any kind or nature caused by Authority, and in no event shall Contractor be entitled to recover from Authority any indirect, incidental, special or consequential damages in any proceeding arising out of or relating to this Contract or the breach thereof.

It is also agreed and understood that the acceptance of the last payment pursuant to Section 2 of the General Conditions for work performed hereunder by the Contractor shall be considered as a release in full of all claims against Authority and its members, officers, agents and employees arising out of, or by reason of, the Contract obligations or work.

In consideration of the Contractor's obligations set forth in the Contract Documents, Authority agrees to pay to the Contractor upon satisfactory completion of such obligations, and subject to the contract provisions of Section 2 of the General Conditions, compensation as set forth in Section 2 of the General Conditions, subject to such additions and deductions as may be provided in the Contract Documents and any duly approved and executed amendments thereto.

(Sign this page if the Contractor is a **Sole Proprietorship** or a **Partnership**)

IN WITNESS WHEREOF, the said GREATER ORLANDO AVIATION AUTHORITY has caused this Contract to be executed in its name by its Chairman, Vice Chairman, or Chief Executive Officer, attested by its Secretary or Assistant Secretary, and the said Contractor has hereunto set its hand and seal, all as of the day and year first above written.

"AUTHORITY"

GREATER ORLANDO AVIATION AUTHORITY

[Official Seal]

By: _____

Its: _____

Attest:

Secretary

WITNESSED BY:

"CONTRACTOR"

(Name of Contractor)

By: _____ (Seal)
(Signature of Owner or General Partner)

Its: _____
(Title)

Name of Owner or General Partner Printed
or Typed

(Sign this page if the Contractor is a **Corporation or Other State-Chartered Business Entity**)

IN WITNESS WHEREOF, the said GREATER ORLANDO AVIATION AUTHORITY has caused this Contract to be executed in its name by its Chairman, Vice Chairman, or Chief Executive Officer, attested by its Secretary or Assistant Secretary, and the said Contractor has caused this Contract to be executed in its name by _____, its _____, attested by _____, its _____ Secretary, and has caused the seal of said corporation or other business entity to be hereunto attached, all as of the day and year first above written.

"AUTHORITY"

GREATER ORLANDO AVIATION AUTHORITY

[Official Seal]

By: [Signature]

Its: Chief Executive Officer

Attest:

[Signature] Harissa Bon-Vorquez
Secretary in behalf of Dayci-Burnett Snyder

Approved as to Form and Legality
this 27 day of October, 2020

NELSON MULLINS BROAD AND CASSEL

By: [Signature]
Greater Orlando Aviation Authority

"CONTRACTOR"

L.F. HARRIS & ASSOCIATES, CPA, PA

(Name of Contractor)

By: [Signature]

(Signature of Officer)

[Corporate Seal]

Its: Managing Partner

(Title)

Luis F. Harris

Name of Officer Printed or Typed

Attest:

[Signature]
Secretary



LFHAR-1

OP ID: KT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/22/2020

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

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

PRODUCER Hugh Cotton Insurance 2315 Curry Ford Road Orlando, FL 32806 Hugh Cotton Insurance	407-898-1776	CONTACT NAME: Hugh Cotton Insurance PHONE (A/C, No, Ext): 407-898-1776 FAX (A/C, No): 407-895-0918 E-MAIL ADDRESS: ktucker@hughcotton.com
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Travelers		40282
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

INSURED
L F Harris & Associates, CPA
3012 E. Robinson Street
Orlando, FL 32803

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE \$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
							MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$
	☐ POLICY ☐ PROJECT ☐ LOC						PRODUCTS - COM/OP AGG \$
	OTHER:						\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	☐ ANY AUTO						BODILY INJURY (Per person) \$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident) \$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE \$
	EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE \$
	DED ☐ RETENTION \$						\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						X PER STATUTE ☐ OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N		000R421358	06/10/2020	06/10/2021	E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	X				E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER

CANCELLATION

Greater Orlando Aviation
Authority - Purchasing
C/O Certfocus CFID #: 270244
PO BOX 140528
Kansas, MO 64131

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

AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
7/28/2020

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

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

PRODUCER MCGOWANPRO 150 Speen Street, Ste 102 Framingham, MA 01701	CONTACT NAME:	
	PHONE (A/C, No. Ext): (866) 262-7542	FAX (A/C, No.): (508) 656-1399
INSURED L.F. Harris & Associates, CPA, PA 3012 E. Robinson Street Orlando, FL 32803	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Hanover Insurance Co.	NAIC# 22292
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY						
	☐ CLAIMS-MADE ☐ OCCUR						EACH OCCURRENCE \$
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$
							MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG \$
	OTHER:						\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	☐ ANYAUTO ☐ SCHEDULED						BODILY INJURY (Per person) \$
	☐ ALLOWED AUTOS ☐ AUTOS						BODILY INJURY (Per accident) \$
	☐ HIRED AUTOS ☐ NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE \$
	EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE \$
	DED ☐ RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE ☐ OTH-ER ☐
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH)	☐ Y/N	☐ N/A				E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			LHN D336046 03	8/26/20	8/26/21	Per Claim: \$2,000,000 Aggregate: \$2,000,000 Deductible: \$10,000

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

Should any of the above described policies be cancelled before the expiration date thereof, the issuing insurer will endeavor to mail 30 days written notice to the certificate holder named below.

CERTIFICATE HOLDER

CANCELLATION

Greater Orlando Aviation Authority Attn: Purchasing Dept. 8652 Casa Verde Road, Bldg. 811 Orlando, FL 32827 Ref: 13-15B Supplemental Auditing & Attestation Services	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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LFHARRI-01

RBIONDI

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/23/2019

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

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PRODUCER Stahl Morse & Associates 1000 Wekiva Springs Road Longwood, FL 32779	CONTACT NAME:	PHONE (A/C, No, Ext): (407) 869-4200	FAX (A/C, No): (407) 862-7656
	E-MAIL ADDRESS: certs@stahlinsurance.com		
INSURED L.F. Harris & Associates, CPA, P.A. 3012 E. Robinson Street Orlando, FL 32803	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Nationwide Insurance Co		25453
	INSURER B: Allied Property & Casualty Insurance Company		42579
	INSURER C:		
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:	X		ACPBPOZ3056937978	11/6/2019	11/6/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Hired & Non-Own \$ 1,000,000
A	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY	X		ACPBPOZ3056937978	11/6/2019	11/6/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION \$			ACPCAP3056937978	11/6/2019	11/6/2020	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

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

The Greater Orlando Aviation Authority is an Additional Insured where required by written contract subject to the provisions of endorsement PB6004 0411 for General Liability coverage.

30 Day Notice of Cancellation except for 10 Day Notice of Cancellation for Non-Payment of Premium subject to endorsement PB2997 0707.

CERTIFICATE HOLDER

CANCELLATION

The Greater Orlando Aviation Authority - Purchasing C/O Certfocus CFID: 270244 PO BOX 140528 Kansas City, MO 64114	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – SERVICES PERFORMED ON
PREMISES OF ADDITIONAL INSURED**

This endorsement modifies insurance provided under the following:

PREMIER BUSINESSOWNERS LIABILITY COVERAGE FORM

A. The following is added to Section II. WHO IS AN INSURED:

The person or organization designated in the Schedule of this endorsement is also an insured, but only with respect to their liability for "bodily injury" or "property damage" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf in connection with acts or services normal and usual to your business described in the Declarations, performed by you or on your behalf for the person or organization designated

in the Schedule of this endorsement on premises owned, leased, maintained or used by such person or organization.

B. ADDITIONAL EXCLUSION

This insurance, including our duty to defend "suits", does not apply to "bodily injury", "property damage" or "personal and advertising injury" arising out of any active negligence of the person or organization designated in the Schedule of this endorsement.

All terms and conditions of this policy apply unless modified by this endorsement.

SCHEDULE

Name of Person or Organization:

GREATER ORLANDO AVIATION AUTHORITY

**8652 CASA VERDE RD BLDG 811
ORLANDO FL 328274338**

***** END OF CONTRACT *****

GENERAL CONDITIONS

1. SCOPE OF WORK:

This Contract shall perform supplemental auditing and attestation services for the Authority departments, primarily the Internal Audit and Small Business Development department. The specific auditing and attestation engagement services to be performed by the Contractor will be determined either on a project-by-project basis with a separate, not-to-exceed fee negotiated for each engagement or on an hourly basis for extension of staff services or financial analysis and all other items necessary or proper for, or incidental to, performing supplemental auditing and attestation services at the Orlando International Airport ("OIA") and Orlando Executive Airport ("OEA") in accordance with the Contract Documents. All work shall be performed in accordance with the Specifications attached hereto.

2. COMPENSATION - INVOICE AND PAYMENT FOR SERVICES:

- 2.1 The Authority shall pay the Contractor the prices agreed upon per engagement request utilizing the hourly rates or project fee as set forth on Page PF-3 in the manner provided below, but only for services required and authorized by the Authority and actually performed by the Contractor to the satisfaction of the Authority as required by the Specification.
- 2.2 The Authority shall pay the Contractor, subject to authorized deductions, the prices agreed upon per engagement request utilizing the hourly rates or project fee as set forth on Page PF-3 for the Supplemental Auditing And Attestation Engagement Services provided in the Specification, authorized by the Authority in writing, and actually performed by the Contractor to the satisfaction of the Authority as required by the Specification. The Contractor shall invoice the Authority by the tenth (10th) day of each month following the end of the month in which services were performed under the Contract. The Contractor's invoice shall generally describe the services rendered by work area and location, type of service, date rendered, and shall contain such other information and is accompanied by such supporting documentation and other materials as the Authority shall request. The forms to be used will be provided by the Contractor, with approval of the Authority.
- 2.3 The Authority shall, at regular intervals, monitor the performance of Contractor to determine whether the work to be performed under the Contract has in fact been accomplished to Authority's satisfaction and/or completed in a timely manner.
- 2.4 The Authority shall notify the Contractor of any specific services that are unsatisfactory to the Authority, and if the Contractor has not addressed such item or items set forth in the notice to the Authority's satisfaction within ten (10) calendar days after Authority's notice, the Authority in addition to all other rights provided under this Contract or by law or equity, may either remedy such unsatisfactory services itself or through a third party and the cost of providing the remedial services shall be deducted from the Contractor's invoice.
- 2.5 The Authority shall pay the undisputed amount of Contractor's (hereinafter includes "Consultant") invoice, as it may be reduced to reflect unsubstantiated or unsatisfactory services. Items in dispute shall be paid upon the resolution of the dispute. No verification or payment of any amounts invoiced shall preclude the Authority from later recovering any money paid in excess of that due under the terms of this Contract.
- 2.6 Contractor shall be obligated to pay promptly all proper charges and costs incurred by Contractor for labor and materials used for the work performed hereunder. The Authority shall have the right, but not the obligation, to pay directly to third parties (including

GENERAL CONDITIONS (Continued)

subcontractors) all past due amounts owed by Contractor to third parties for labor and materials used for the work hereunder, based on invoices submitted by such third party, and all such amounts paid by the Authority shall be applied toward, and shall reduce, amounts owed to Contractor hereunder.

- 2.7 The Contractor shall submit all invoices to: Greater Orlando Aviation Authority, Finance Manager, P.O. Box 620125, Orlando, Florida 32862-0125.

3. COMPLIANCE WITH LAWS AND REGULATIONS:

- 3.1 The Contractor shall perform its obligations and functions hereunder in compliance with the applicable laws of the United States, the State of Florida, Orange County, the City of Orlando, any applicable rules, regulations or directives of any agency thereof, and the applicable regulations of the Authority. OSHA rules and regulations shall be followed at all times. The Authority shall have the right (but not the obligation) to contest or challenge by any means whatsoever any law, regulation, rule or directive which in any way affects or otherwise impacts upon the Contractor's performance of its obligations and functions hereunder; the Contractor shall cooperate to the fullest extent and take whatever action (including becoming a party in any litigation) the Authority should reasonably request in connection with any such challenge or contest by the Authority.
- 3.2 The Contractor shall obtain and keep current all licenses, permits and authorizations, whether municipal, county, state or federal, required for the performance of its obligations and functions hereunder and shall pay promptly when due all fees therefor.
- 3.3 The Contractor shall abide by all applicable state and federal regulations pertaining to wages and hours of an employee.

4. CONTRACTOR'S LIABILITY:

The Contractor shall be responsible for the prompt payment of any fines imposed on Authority or Contractor by the Transportation Security Administration ("TSA") or any other federal, state or local governmental agency as a result of Contractor's, or its subcontractor's (or the officers', directors', employees' or agents' of either), failure to comply with the requirements of any law or any governmental agency rule, regulation, order or permit. The liability of the Contractor under this Section 4 is in addition to and in no way a limitation upon any other liabilities and responsibilities which may be imposed by applicable law or by the indemnification provisions of Section 5 hereof, and such liability shall survive the expiration or earlier termination of this Contract.

5. INDEMNIFICATION AND INSURANCE:

- 5.1 Contractor shall indemnify, defend and hold completely harmless the Authority and the City of Orlando, Florida ("City"), and the members (including, without limitation, members of the Authority's Board and the City's Council, and members of the citizens' advisory committees of each), officers, employees and agents of each, from and against any and all liabilities (including statutory liability and liability under Workers' Compensation Laws), losses, suits, claims, demands, judgments, fines, damages, costs and expenses (including all costs for investigation and defense thereof, including, but not limited to, court costs, paralegal and expert fees and reasonable attorneys' fees) which may be incurred by, charged to or recovered from any of the foregoing (i) by reason or on account of damage to or destruction or loss of any property of Authority or the City, or any property of, injury to or death of any person resulting from or arising out of or in connection with the performance of this

GENERAL CONDITIONS (Continued)

Contract, or the acts or omissions of Contractor's directors, officers, agents, employees, subcontractors, licensees or invitees, regardless of where the damage, destruction, injury or death occurred, unless such liability, loss, suit, claim, demand, judgment, fine, damage, cost or expense was proximately caused solely by Authority's negligence or by the joint negligence of Authority and any person other than Contractor or Contractor's directors, officers, agents, employees, subcontractors, licensees, or invitees, or (ii) arising out of or in connection with the failure of Contractor to keep, observe or perform any of the covenants or agreements in this Contract which are required to be kept, observed or performed by Contractor, or (iii) arising out of or in connection with any claim, suit, assessment or judgment prohibited by Section 5.4 below by or in favor of any person described in Section 5.5 below, or (iv) arising out of or in connection with any action by Contractor or its directors, officers, agents, employees, subcontractors, licensees or invitees. Authority agrees to give Contractor reasonable notice of any suit or claim for which indemnification will be sought hereunder, to allow Contractor or its insurer to compromise and defend the same to the extent of its interests, and to reasonably cooperate with the defense of any such suit or claim. In carrying out its obligations under this section, Contractor shall engage counsel reasonably acceptable to Authority. In any suit, action, proceeding, claim or demand brought in respect of which the Authority may pursue indemnity, the Authority shall have the right to retain its own counsel. The fees and expenses of such counsel shall be at the expense of the Authority unless the Contractor and the Authority shall have mutually agreed to another arrangement. In the event Contractor fails, within a reasonable time to retain counsel satisfactory to the Authority, the Authority may retain counsel and Contractor shall be responsible for such legal fees, costs and expenses. In the event, the Authority and the Contractor are both named parties in any such proceeding and, in the sole judgment of the Authority, representation of both the Authority and the Contractor by the same counsel would be inappropriate due to actual or potential differing interests between them then Authority shall obtain its own counsel and Contractor shall be responsible for such legal fees, costs and expenses. The indemnification provisions of this Section 5 shall survive the expiration or earlier termination of this Contract with respect to any acts or omissions occurring during the term of the Contract.

- 5.2 Not applicable.
- 5.3 The Contractor shall assume all responsibility for loss caused by neglect or violation of any state, federal, municipal or agency law, rule, regulation or order. The Contractor shall give to the proper authorities all required notices relating to its performance, obtain all official permits and licenses, and pay all proper fees and taxes. It shall promptly undertake proper monetary restitution with respect to any injury that may occur to any building, structure or utility in consequence of its work. The Contractor will notify the Authority in writing of any claim made or suit instituted against the Contractor because of its activities in performance of the Contract.
- 5.4 No recourse under or upon any obligation, covenant or agreement contained in this Contract, or any other agreement or document pertaining to the work or services of the Contractor hereunder, as such may from time to time be altered or amended in accordance with the provisions hereof, or any judgment obtained against Authority, or the City, or by the enforcement of any assessment or by any legal or equitable proceeding by virtue of any statute or otherwise, under or independent of this Contract, shall be had against any member (including, without limitation, members of the Authority's Board or the City's Council, or members of the citizens advisory committees of each), any officer, employee or agent, as such, past, present, or future of Authority or City, either directly or through the Authority or the City or otherwise for any claim arising out of or in connection with this

GENERAL CONDITIONS (Continued)

Contract or the work or services conducted pursuant to it, or for any sum that may be due and unpaid by Authority. Any and all personal liability of every nature, whether at common law or in equity, or by statute or by constitution or otherwise, of any such member, officer, employee, or agent, as such, to respond by reason of any act or omission on his or her part or otherwise for any claim arising out of or in connection with this Contract or the work or services conducted pursuant to it, or for the payment for or to Authority, or any receiver therefore or otherwise, of any sum that may remain due and unpaid by the Authority, is expressly waived and released as a condition of and in consideration of the execution of this Contract and the promises made to Contractor pursuant to this Contract.

- 5.5 In any and all claims against the Authority or the City, or any of their officers, members, agents, servants or employees, by any employee of the Contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation of Contractor under this Section 5 shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefit payable by or for the Contractor or any subcontractor under Workers' Compensation Acts, disability benefit acts or other employee benefit acts.
- 5.6 No provisions of Section 5 herein shall be construed to negate, abridge, or otherwise reduce any other right of indemnity that Authority may have as to any party or person described therein.
- 5.7 Insurance – The Authority is currently contracted with CertFocus/Vertikal for the management of all insurance certificates related to Authority Contracts. Contractors who enter into a Contract with the Authority will be contacted directly by CertFocus/Vertikal for insurance certificates and related matters such as expired certificates. An introductory letter will be sent regarding CertFocus/Vertikal instructing each Contractor of the proper procedures for processing updated insurance certificates as well as any other insurance related matter that may arise over the term of the Contract. Contractors are to respond to CertFocus/Vertikal as directed in the introductory letter as well as any further instructions they may receive from CertFocus/Vertikal.
- 5.7.1 **General Liability and Automobile Liability.** Contractor shall purchase and maintain in force during the term of the Contract, at its own cost and expense, to protect the Contractor, the Authority and the City, and the members (including, without limitation, all members of the governing Board of the Authority, the City's Council and the citizens' advisory committees of each), officers, agents, and employees of each, from and against any and all liabilities arising out of or in connection with the Contractor's performance of the Contract work:
- (1) Commercial general liability insurance with coverage of not less than **ONE MILLION DOLLARS (\$1,000,000.00)** combined single limit per occurrence, and with contractual liability coverage for Contractor's covenants to and indemnification of Authority and the City under the Contract, and
 - (2) Automobile liability insurance with policy limits of not less than **ONE MILLION DOLLARS (\$1,000,000.00)** combined single limit per accident or occurrence covering each motor vehicle operated on Authority property. Contractor acknowledges and agrees that, if the Contractor's employee operates a vehicle in the Authority's Aircraft Operations Area (AOA), then all such operations are within its employee's scope of employment regardless of who owns the vehicle.

GENERAL CONDITIONS (Continued)

- 5.7.1.1 Self-Insured Retention and Deductibles. Contractor's insurance policies shall not be subject to a self-insured retention or deductible exceeding \$10,000, if the value of the Contract is less than \$1,000,000, and not be subject to a self-insured retention or deductible exceeding \$100,000, if the Contract is \$1,000,000 or more, unless approved by the Authority's Chief Executive Officer. The above deductible limits may be exceeded if the Contractor's insurer is required to pay claims from the first dollar at 100% of the claim value without any requirement that Contractor pay the deductible prior to its insurer's payment of the claim.
- 5.7.1.2 Additional Insured Endorsement. Contractor agrees and shall cause the Authority and the City and their members (including, without limitation, members of the Authority's Board and the City's Council and members of the citizens' advisory committees of each), officers, employees, and agents to be named as additional insureds under such policy or policies of commercial general and automobile liability insurance.
- 5.7.2 **Workers' Compensation and Employer's Liability.** If Contractor has any employee working on Authority property, Contractor shall procure and maintain in force during the term of the Contract (i) workers' compensation insurance, and (ii) employer's liability insurance. The policy limits of the Contractor's employer's liability insurance shall not be less than \$100,000 for "each accident," \$500,000 for "disease policy limit," and \$100,000 for "disease each employee." If the Contractor is self-insured, the Contractor shall provide proof of self-insurance and authorization to self-insure as required by applicable state laws and regulations. The Authority will not accept State of Florida exemptions.
- 5.7.3 **Professional Liability Insurance.** Not applicable. Contractor shall purchase and maintain in force during the term of the Contract, Professional Liability insurance which will pay for damages arising out of errors or omissions in the rendering, or failure to render professional services under the Contract in the amount of at least ONE MILLION DOLLARS (\$1,000,000.00) per claim. Such insurance must contain nose and tail coverage to include work performed by the Contractor from the project's inception date and until such time as the Statue of Limitations has run for the work done on the project.
- 5.7.4 **Garage Liability Insurance.** Not applicable.
- 5.7.5 **Garage Keeper's Legal Liability Insurance.** Not applicable.
- 5.7.6 **Crime Coverage.** Not applicable.
- 5.7.7 **Pollution Liability Insurance.** Not applicable.
- 5.7.8 **Equipment Installation Insurance.** Not applicable.
- 5.7.9 **Fiduciary Liability Insurance.** Not applicable.
- 5.7.10 **Other Insurance Requirements.** All insurance policies required by this Section 5.7 shall provide that they are primary insurance as respects any other valid insurance Authority may possess, and that any other insurance Authority does possess shall be considered excess insurance only. All such insurance shall be

GENERAL CONDITIONS (Continued)

carried with a company or companies which meet the requirements of Section 6.2 of these General Conditions, and said policies shall be in a form satisfactory to Authority. A properly completed and executed Certificate of Insurance on a form provided or approved by Authority (such as a current ACORD certificate of insurance) evidencing the insurance coverages required by this Section shall be furnished to the Authority upon the Contractor's execution of the Contract. The Contractor shall provide the Authority with at least thirty (30) days' prior written notice of any adverse material change in the Contractor's required insurance coverage. For purposes of this Section 5.7.10, an "adverse material change" shall mean any reduction in the limits of the insurer's liability, any reduction, non-renewal or cancellation of any insurance coverage, or any increase in the Contractor's self-insured retention. Prior to the expiration of any such policy, Contractor shall file with Authority a certificate of insurance showing that such insurance coverage has been renewed. If the insurance coverage is canceled or reduced, Contractor shall, within five (5) days after such cancellation or reduction in coverage, file with Authority a certificate showing that the required insurance has been reinstated or provided through another insurance company or companies approved by Authority. If Contractor fails to obtain or have such insurance reinstated, Authority may, if it so elects, and without waiving any other remedy it may have against Contractor, immediately terminate this Contract upon written notice to Contractor. The Authority's Chief Executive Officer shall have the right to alter the monetary limits or coverages herein specified from time to time during the term of this Contract, and Contractor shall comply with all reasonable requests of the Chief Executive Officer with respect thereto.

6. SURETY BONDS/LETTERS OF CREDIT/LIABILITY INSURANCE:

- 6.1 A surety Bond/Letter of Credit is not required for this Contract.
- 6.2 Liability Insurance Companies furnishing insurance coverages required by these General Conditions shall (a) be approved to issue insurance policies in the State of Florida, and (b) must have no less than a "B+" Financial Rating and a Financial Size Category of "Class VI" or higher according to the most current edition of A.M. Best's Insurance Reports. If the liability insurer is rated by A.M. Best's Insurance Reports at a "A-" Financial Rating and a Financial Size Category of "Class VIII" or higher than the Authority's Chief Executive Officer may waive the requirement for the insurer to be approved by the State of Florida.

7. CONTRACT ADJUSTMENTS:

- 7.1 Notwithstanding any provision herein to the contrary, the Authority reserves the right to modify at any time the nature, method, scope, frequency, or timing of the Contractor's obligations under this Contract (Contract Adjustments) in whatever manner it determines to be reasonably necessary for the proper completion of the Contractor's work hereunder. Both parties agree that, should any Contract Adjustments be made, the Contractor's compensation and the amount of the Performance Bond or Letter of Credit required, will be adjusted accordingly, in such amount or amounts as will be mutually agreed to by means of good faith negotiation by the Authority and the Contractor and, to the extent possible, by reference to any unit costs already established in the Proposal. Without exception, all deletions or additions to the scope of work will be set forth in a written Amendment to this Contract.
- 7.2 Notwithstanding the foregoing, the Authority shall have the right to terminate this Contract pursuant to the provisions of Section 9.2 herein should the Contractor and the Authority fail

GENERAL CONDITIONS (Continued)

to reach agreement on the adjusted compensation, or the amount of the Performance Bond or Letter of Credit, within thirty (30) days after the date of the Contract Adjustment.

- 7.3 Notwithstanding the foregoing, there shall be no upward adjustment of the compensation on account of any Contract Adjustment made necessary or appropriate as a result of the mismanagement, improper act, or other failure of the Contractor, its employees, agents, or its subcontractors to properly perform its obligations and functions under this Contract.

8. SUBCONTRACTORS:

- 8.1 The Contractor shall perform all of its obligations and functions under this Contract by means of its own employees, or by a duly qualified subcontractor which is approved in advance by Authority. Such subcontractor which is an affiliate, parent, or subsidiary company; or had principal owners, relatives, close kin, management, or employees common to the Contractor; or any other party that has the ability to significantly influence the management or daily business operations of the subcontractor must be disclosed in writing to the Chief Executive Officer. Goods and services provided by subcontractors which are reimbursed by the Authority must be bona fide arm's-lengths transactions. In the event a subcontractor is employed, the Contractor shall continuously monitor the subcontractor's performance, shall remain fully responsible to ensure that the subcontractor performs as required and itself perform or remedy any obligations or functions which the subcontractor fails to perform properly. Nothing contained herein shall be construed to prevent a Contractor from using the services of a common carrier for delivering goods to the Authority.
- 8.2 This Contract shall be referred to and incorporated within any contractual arrangement between the Contractor and a subcontractor and, in such contractual arrangement, the subcontractor shall give its express written consent to the provisions of this Section 8. To the extent feasible, the provisions of this Contract shall apply to any such subcontractor in the same manner as they apply to the Contractor. However, such application shall neither make any subcontractor a party to this Contract, nor make such subcontractor a third party beneficiary hereof.
- 8.3 In the event that the Contractor employs a subcontractor, then Authority may require that copies of invoices for all work (including invoices submitted to the Contractor for work performed by a subcontractor) shall be submitted to the Authority by the Contractor and the Authority shall pay all compensation to the Contractor. It shall be the sole responsibility of the Contractor to deal with a subcontractor with respect to the collecting and submission of invoices and the payment of compensation. In no event shall the Authority have any obligation or liability hereunder to any subcontractor, including, in particular, any obligations of payment.
- 8.4 If the Contractor has qualified as an MWBE or LDB program participant with respect to this Contract, Contractor may not subcontract the performance of services hereunder to an entity that has not received MWBE or LDB certification, unless the MWBE and LDB Participation Goals are separately met by a qualified portion of the Contract being performed by the Contractor or by one or more other subcontractors that are MWBE and/or LDB certified.

9. DEFAULT AND TERMINATION:

- 9.1 In the event that:

GENERAL CONDITIONS (Continued)

- 9.1.1 the Contractor shall repeatedly fail (defined for this purpose as at least three (3) failures within any consecutive twelve (12) month period) to keep, perform or observe any of the promises, covenants or agreements set forth in this Contract provided that notice of the first two (2) failures shall have been given to Contractor, but regardless whether or not Contractor shall have remedied any such failure; or
- 9.1.2 the Contractor shall fail to keep, perform or observe any promise, covenant, or agreement set forth in this Contract, and such failure shall continue for a period of more than five (5) days after delivery to the Contractor of a written notice of such breach or default; or
- 9.1.3 the Contractor's occupational or business license shall terminate or Contractor shall fail to provide Authority with any bond, letter of credit, or evidence of insurance as required by the Contract Documents, for any reason; or
- 9.1.4 the Contractor fails for any reason to provide the Authority with an acceptable renewal or replacement bond or letter of credit within the time period specified by a provision of this Contract; or
- 9.1.5 the Contractor shall become insolvent, or shall take the benefit of any present or future insolvency statute, or shall make a general assignment for the benefit of creditors, or file a voluntary petition in bankruptcy or a petition or answer seeking an arrangement for its reorganization, or the readjustment of its indebtedness under the Federal Bankruptcy laws, or under any other law or statute of the United States or any State thereof, or shall consent to the appointment of a receiver, trustee or liquidator of all or substantially all of its property; or
- 9.1.6 the Contractor shall have a petition under any part of the Federal Bankruptcy laws, or an action under any present or future insolvency laws or statute, filed against it, which petition is not dismissed within thirty (30) days after the filing thereof; or
- 9.1.7 there is any assignment by the Contractor of this Contract or any of Contractor's rights and obligations hereunder for which the Authority has not consented in writing; or
- 9.1.8 the Contractor shall default on any other agreement entered into by and between Contractor and the Authority,

then, in its discretion, the Authority shall have the right to terminate this Contract for default, which termination shall be effective upon delivery of written notice of such termination to the Contractor. In the event that the Authority terminates this Contract for default, or the Contractor abandons or wrongfully terminates the Contract, the Contractor shall be paid for compensation earned to the date of termination or abandonment (but Authority shall have the right to reduce by off-set any amounts owed to Contractor hereunder or under any other Contract or obligation by the amount of the Authority's damages and any amounts owed by Contractor to Authority), but Contractor shall not be compensated for any profits earned or claimed after the receipt of the Authority's notice of termination by default or after abandonment or wrongful termination. The Authority's election to terminate or not to terminate this Contract in part or whole for Contractor's default shall in no way be construed to limit Authority's right to pursue and exercise any other right or remedy available to it pursuant to the terms of the Contract or otherwise provided by law or equity.

GENERAL CONDITIONS (Continued)

- 9.2 Notwithstanding anything else herein contained, the Authority may terminate this Contract in whole or in part at any time for its convenience by giving the Contractor thirty (30) days written notice. In that event, the Contractor shall proceed to complete any part of the work, as directed by the Authority, and shall settle all its claims and obligations under the Contract, as directed by the Authority. The Contractor shall be compensated by the Authority in accordance with the provisions hereof, including in particular Section 2 of these General Conditions, provided, however, that in no event shall Contractor be entitled to compensation for work not performed or for anticipatory profits. Contractor shall justify its claims, as requested by the Authority, with accurate records and data.

10. AUTHORITY'S AUTHORIZED REPRESENTATIVE:

During the term of this Contract, the Authority's Chief Executive Officer or designee may from time to time designate an individual to serve as Authority's Authorized Representative (AAR) (and an Assistant AAR designated to serve in that capacity in the absence of the AAR) who shall have such authority to act on the Authority's behalf as the Authority's Chief Executive Officer may from time to time actually delegate to such person, but in no event shall the AAR have authority to modify or terminate this Contract, or make final decisions with respect to amendments, time extensions, assignments, cost or payment adjustments or payment disputes.

11. ASSIGNMENT:

Neither this Contract nor any of the Contractor's rights or obligations hereunder may be assigned by the Contractor without the Authority's prior written consent, which consent may be granted or withheld in the Authority's sole discretion. Any transfer of this Contract by merger, consolidation or liquidation, or (unless the stock of the Contractor is traded on a national stock exchange or in a generally recognized over the counter securities market) any change in ownership of or power to vote a majority of the outstanding voting stock or ownership interests of the Contractor shall constitute an assignment of this Contract for purposes of this Section. In the event the Contractor assigns or subcontracts or attempts to assign or subcontract any right or obligation arising under this Contract without the Authority's prior written consent, the Authority shall be entitled to terminate this Contract pursuant to the provisions of Section 9 hereof.

12. NOTICES:

- 12.1 All notices or other writings which the Authority is required or permitted to give to the Contractor may be hand delivered, mailed via U.S. Certified Mail, or sent next-day delivery by a nationally-recognized overnight delivery service to the Contractor's address set forth in the Proposal. Any such notice shall be deemed to have been delivered upon actual delivery, or one (1) day following submission to a nationally-recognized overnight delivery service for next day delivery to Contractor, or three (3) days following submission to Contractor by U.S. Certified Mail.
- 12.2 All notices or other writings which the Contractor is required or permitted to give to the Authority may be hand delivered to the Chief Executive Officer, mailed via U.S. Certified Mail, or sent next-day delivery by a nationally-recognized overnight delivery service. Any such notice shall be deemed to have been delivered upon actual delivery, or one (1) day following submission to a nationally-recognized overnight delivery service for next day delivery to Authority, or three (3) days following submission to Authority by U.S. Certified Mail. Any such notice shall be sent to:

GENERAL CONDITIONS (Continued)

The Greater Orlando Aviation Authority
ATTN: Chief Executive Officer
Orlando International Airport
One Jeff Fuqua Boulevard
Orlando, Florida 32827-4399

- 12.3 Either party may change its notice address by written notice to the other given as provided in this section.

13. COMPLIANCE WITH NONDISCRIMINATION REQUIREMENTS:

- 13.1 During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

- 13.1.1 **Compliance with Regulations.** The contractor (hereinafter includes consultants) will comply with the Title VI List of Pertinent Nondiscrimination Acts And Authorities, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
- 13.1.2 **Non-discrimination.** The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination prohibited by the Nondiscrimination Acts and Authorities, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR part 21.
- 13.1.3 **Solicitations for Subcontracts, Including Procurement of Materials and Equipment.** In all solicitations, either by competitive bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of the contractor's obligations under this contract and the Nondiscrimination Acts And Authorities on the grounds of race, color, or national origin.
- 13.1.4 **Information and Reports.** The contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the sponsor or the Federal Aviation Administration to be pertinent to ascertain compliance with such Nondiscrimination Acts And Authorities and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the contractor will so certify to the sponsor or the Federal Aviation Administration, as appropriate, and will set forth what efforts it has made to obtain the information.
- 13.1.5 **Sanctions for Noncompliance.** In the event of a contractor's noncompliance with the Nondiscrimination provisions of this contract, the sponsor will impose such contract sanctions as it or the Federal Aviation Administration may determine to be appropriate, including, but not limited to:

- 13.1.5.1 Withholding payments to the contractor under the contract until the contractor complies; and/or

GENERAL CONDITIONS (Continued)

13.1.5.2 Cancelling, terminating, or suspending a contract, in whole or in part.

13.1.6 **Incorporation of Provisions.** The contractor will include the provisions of paragraphs 13.1.1 through 13.1.6 in every subcontract, including procurements of materials and leases of equipment, Required Contract Provisions Issued on January 29, 2016 Page 19 AIP Grants and Obligated Sponsors Airports (ARP) unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The contractor will take action with respect to any subcontract or procurement as the sponsor or the Federal Aviation Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the contractor may request the sponsor to enter into any litigation to protect the interests of the sponsor. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.

13.2 The Contractor assures Authority that it will comply with the pertinent statutes, Executive Orders and such rules as are promulgated to assure that no person shall, on the grounds of race, creed, color, national origin, sex, age, marital status, or handicap be excluded from participating in any activity conducted with or benefiting from Federal assistance. This provision shall bind the Contractor from the period beginning with the initial solicitation through the completion of the Contract.

14. TITLE VI LIST OF PERTINENT NONDISCRIMINATION ACTS AND AUTHORITIES:

14.1 During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

- 14.1.1 Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin);
- 14.1.2 49 CFR part 21 (Non-discrimination In Federally-Assisted Programs of The Department of Transportation—Effectuation of Title VI of The Civil Rights Act of 1964);
- 14.1.3 The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- 14.1.4 Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR part 27;
- 14.1.5 The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- 14.1.6 Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- 14.1.7 The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);

GENERAL CONDITIONS (Continued)

- 14.1.8 Titles II and III of the Americans with Disabilities Act of 1990, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations at 49 CFR parts 37 and 38;
- 14.1.9 The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- 14.1.10 Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- 14.1.11 Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- 14.1.12 Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

15. FEDERAL FAIR LABOR STANDARDS ACT:

All contracts and subcontracts that result from this contract incorporate by reference the provisions of 29 CFR part 201, the Federal Fair Labor Standards Act (FLSA), with the same force and effect as if given in full text. The FLSA sets minimum wage, overtime pay, recordkeeping, and child labor standards for full and part time workers. The Consultant has full responsibility to monitor compliance to the referenced statute or regulation. The Consultant must address any claims or disputes that arise from this requirement directly with the U.S. Department of Labor – Wage and Hour Division.

16. OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970:

All contracts and subcontracts that result from this contract incorporate by reference the requirements of 29 CFR Part 1910 with the same force and effect as if given in full text. Consultant must provide a work environment that is free from recognized hazards that may cause death or serious physical harm to the employee. The Consultant retains full responsibility to monitor its compliance and their subcontractor's compliance with the applicable requirements of the Occupational Safety and Health Act of 1970 (20 CFR Part 1910). Consultant must address any claims or disputes that pertain to a referenced requirement directly with the U.S. Department of Labor – Occupational Safety and Health Administration.

17. WHISTLE BLOWER REPORTING LINE:

The Authority is committed to the highest level of integrity in its operations and is fully committed to protecting the organization, its operations, and its assets against fraud, waste or abuse. The Authority has established a Whistle Blower Reporting Line with a third-party service provider as a means for employees, contractors, vendors, tenants and the general public to report suspected fraud, waste or abuse in connection with Authority operations. Should Contractor suspect any fraud, waste or abuse in connection with any work under this Contract, including any work of its subcontractors or laborers, it shall promptly report such activity at (877) 370-6354, through email:

GENERAL CONDITIONS (Continued)

GOAA@integritycounts.ca, or through the online reporting form at www.integritycounts.ca/org/GOAA. The Contractor shall include this reporting requirement in all subcontracts and vendor agreements. The Contractor is further encouraged to report any suspected fraud, waste or abuse it suspects in connection with any other airport operation or project.

18. COPYING DOCUMENTS:

Contractor hereby grants the Authority and its agents permission to copy and distribute any and all materials and documents contained in, comprising, or which are otherwise submitted to Authority with or in connection with the Contractor's Proposal or which are contained in the Contract Documents (the "Submittals"). The permission granted by the Contractor shall be on behalf of the Contractor and any and all other parties who claim any rights to any of the materials or documents comprising the Submittals. Such permission specifically authorizes the Authority and its agents to make and distribute such copies of the Submittals or portions thereof as may be deemed necessary or appropriate by Authority for its own internal purposes or for responding to requests for copies from any member of the public regardless of whether the request is specifically characterized as a public records request pursuant to Chapter 119, Florida Statutes. This provision shall survive the expiration or termination of the Contract.

19. GENERAL PROVISIONS:

19.1 The Contract Documents consist of the Contract, the Proposal Forms, the Instructions to Proposers, the Request for Proposals, all Addenda issued prior to execution of this Contract, these General Conditions and the Specifications. Together, these documents comprise the Contract and all the documents are fully a part of the Contract as if attached to the Contract or repeated therein. Precedence of the Contract Documents shall be as follows: (i) addenda to the Contract Documents, (ii) the Contract, (iii) the General Conditions (iv) the Proposal Forms, (v) the Instructions to Proposers, (vi) the Specifications, and (vii) the Request.

19.2 This Contract represents the entire agreement between the parties in relation to the subject matter hereof and supersedes all prior agreements and understandings between such parties relating to such subject matter, and there are no contemporaneous written or oral agreements, terms or representations made by any party other than those contained herein. No verbal or written representations shall be relied upon outside the Contract terms and amendments. Without exception, all deletions or additions to the scope of work will be set forth in a written amendment to this Contract. No amendment, modification, or waiver of this Contract, or any part thereof, shall be valid or effective unless in writing signed by the party or parties sought to be bound or charged therewith; and no waiver of any breach or condition of this Contract shall be deemed to be a waiver of any other subsequent breach or condition, whether of a like or different nature.

19.3 The Contractor shall, during the term of this Contract, repair any damage caused to real or personal property of the Authority and/or its tenants, wherever situated on the Airport, caused by the intentional, reckless, or negligent acts or omissions of the Contractor's officers, agents, or employees, and any subcontractors and their officers, agents, or employees, or, at the option of the Authority, the Contractor shall reimburse the Authority for the cost of repairs thereto and replacement thereof accomplished by or on behalf of the Authority.

19.4 Contractor warrants to the Authority that no work performed or materials purchased pursuant to the Contract, whether by, from, or through the Contractor or a subcontractor,

GENERAL CONDITIONS (Continued)

shall cause any claim, lien or encumbrance to be made against any property of the Authority, and the Contractor shall indemnify and save the Authority harmless from and against any and all losses, damages and costs, including attorneys' fees, with respect thereto. If any such claim, lien or encumbrance shall be filed, the Contractor shall, within thirty (30) days after notice of the filing thereof, cause the same to be discharged of record by payment, deposit, bond, order of a court of competent jurisdiction or otherwise. This provision shall survive the expiration or termination of the Contract.

- 19.5 The language of this Contract shall be construed according to its fair meaning, and not strictly for or against either the Authority or the Contractor. This Contract shall be deemed to be made, construed and performed according to the laws of the State of Florida. Any suit or proceeding initiated for the purpose of interpreting or enforcing any provision of this Contract or any matter in connection therewith shall be brought exclusively in a court of competent jurisdiction in Orange County, Florida, and Contractor waives any venue objection, including, but not limited to, any objection that a suit has been brought in an inconvenient forum. Contractor agrees to submit to the jurisdiction of the Florida courts and irrevocably agrees to accept service of process by U.S. mail.
- 19.6 The section headings herein are for the convenience of the Authority and the Contractor, and are not to be used to construe the intent of this Contract or any part hereof, or to modify, amplify, or aid in the interpretation or construction of any of the provisions hereof.
- 19.7 The use of any gender herein shall include all genders, and the use of any number shall be construed as the singular or the plural, all as the context may require.
- 19.8 The delay or failure of the Authority at any time to insist upon a strict performance of any of the terms, conditions and covenants herein shall not be deemed a waiver of that breach or any subsequent breach or default in the terms, conditions, or covenants of this Contract. Contractor shall not be relieved of any obligation hereunder on account of its failure to perform by reason of any strike, lockout, or other labor disturbance.
- 19.9 If the Authority shall, without any fault, be made a party to any litigation commenced between the Contractor and a third party arising out of the Contractor's operations and activities at the premises, then the Contractor shall pay all costs and reasonable attorney's fees incurred by or imposed upon the Authority in connection with such litigation for all trial and appellate proceedings. The Authority shall give prompt notice to the Contractor of any claim or suit instituted against it by such third party. The provisions of this Section supplement and are not intended to be in lieu of the indemnification provisions of Section 5 hereof. The provisions of this Section shall survive the acceptance of the services and payment therefor, and the expiration or earlier termination of this Contract.
- 19.10 The Authority shall have the right to recover from Contractor all of the Authority's costs and expenses incurred in investigating noncompliance with or enforcing the provisions of this Contract including, but not limited to, (1) the cost of administrative investigation and enforcement (including, without limitation, audit fees and costs, attorneys' fees) and (2) the cost of any trial, appellate or bankruptcy proceeding (including, without limitation, investigation costs, audit fees and costs, attorneys' fees, court costs, paralegal fees and expert witness fees). This provision shall survive the expiration or termination of the Contract.
- 19.11 The Contractor shall not during the term of the Contract knowingly hire or employ (on either a full-time or part-time basis) any employee of the Authority. Contractor's and subcontractor's employees while in uniform shall not loiter in the public areas of the Airport.

GENERAL CONDITIONS (Continued)

- 19.12 The Contractor shall be required, during the term of the Contract, at no additional cost to the Authority, to take such reasonable security precautions with respect to its operations at the Airport as the Authority in its discretion may from time to time prescribe. The Contractor shall comply with all regulations, rules and policies of any governmental authority, including the Authority, relating to security issues.
- 19.13 The Authority may, but shall not be obligated to, cure, at any time, upon five (5) days written notice to Contractor (provided, however, that in any emergency situation the Authority shall be required to give only such notice as is reasonable in light of all the circumstances), any default by the Contractor under this Contract; whenever the Authority so cures a default by the Contractor, all costs and expenses incurred by the Authority in curing the default, including, but not limited to, reasonable attorneys' fees, shall be paid by the Contractor to the Authority on demand.
- 19.14 Contractor is an independent contractor and nothing contained herein shall be construed as making the Contractor an employee, agent, partner or legal representative of the Authority for any purpose whatsoever. The Contractor acknowledges that it does not have any authority to incur any obligations or responsibilities on behalf of the Authority, and agrees not to hold itself out as having any such authority. Nothing contained in this Contract shall be construed to create a joint employer relationship between Authority and Contractor with respect to any employee of Contractor or of its subcontractors.
- 19.15 Contractor and its subcontractors, if any, shall maintain complete and accurate books and records in accordance with generally accepted accounting principles, consistently applied, and shall be in a form reasonably acceptable to the Authority's Chief Executive Officer or designee. Contractor and its subcontractors shall account for all expenses of any nature related to transactions in connection with this Contract in a manner which segregates in detail those transactions from other transactions of the Contractor and subcontractors and which support the amounts reported and/or invoiced to the Authority. At a minimum, Contractor's and subcontractor's accounting for such expenses and transactions shall include such records in the form of electronic media compatible with or convertible to a format compatible with computers utilized by the Authority at its offices; a computer run hard copy; or legible microfilm or microfiche, together with access to the applicable reader. All such books and records and computerized accounting systems, shall upon reasonable notice from Authority be made available in Orange County, Florida, for inspection, examination, audit and copying by Authority through and by its duly authorized representatives at any time for up to four (4) years after the year to which books and records pertain. Such inspection, examination, or audit may include, but is not limited to a review of the general input, processing, and output controls of information systems, using read only access, for all computerized applications used to record financial transactions and information. Contractor and subcontractor shall freely lend its own assistance in a timely manner in making such inspection, examination, audit, or copying and, if such records are maintained in electronic and other machine readable format, shall provide the Authority and/or its representative such assistance as may be required to allow complete access to such records. The Chief Executive Officer may require Contractor and subcontractors to provide other records to the Chief Executive Officer, in his or her sole discretion, deems necessary to enable the Authority to perform an accurate inspection, examination or audit of expenses incurred in and transactions related to performance of this Contract. Such records shall be provided within thirty (30) days of request thereof. In the event that expenses incurred or reimbursed are found by such inspection, examination, or audit to have been overpaid, Contractor and its subcontractors agree that such amounts shall be payable to the Authority. If, prior to the expiration of the above-stated four (4) year record

GENERAL CONDITIONS (Continued)

retention period, any audit or investigation is commenced by the Authority, or any claim is made or litigation commenced relating to this Contract by the Authority, the Contractor, or a third party, the Contractor shall continue to maintain all such records, and the Authority shall continue to have the right to inspect such records in the manner stated above, until the inspection, examination, audit, claim, or litigation is finally resolved (including the determination of any and all appeals or the expiration of time for an appeal). This provision shall survive the expiration or earlier termination of this Contract. In the event of any conflict between any provision of this Contract and generally accepted accounting principles or generally accepted auditing standards, the provisions of this Contract shall control even where this Contract references such provisions or standards. In particular, without limitation, Contractor and subcontractors shall maintain all records required under this Contract to the full extent required hereunder, even if some or all such records would not be required under such generally accepted accounting principles or auditing standards. If as a result of an inspection, examination or audit, it is established that amounts are due from the Contractor to the Authority, Contractor shall forthwith, upon written demand from the Authority, pay the Authority such amount, together with interest on the amount due at the rate of eighteen (18%) percent per annum, or if less, the maximum rate of interest allowed by law, from the date such additional amounts were overpaid by the Authority.

- 19.16 Contractor and subcontractors shall prepare and provide the Authority with all detailed reports as required under the Contract on a timely basis. The Authority reserves the right to modify the reporting procedures or the form and content of any report as it deems necessary.
- 19.17 There are no third party beneficiaries to this Contract and nothing contained herein shall be construed to create such.
- 19.18 Time is of the essence for the performance of each of Contractor's obligations under this Contract.
- 19.19 In computing any period of time established under this Contract, except as otherwise specified herein the word "days," when referring to a period of time that is ten (10) days or less means business days, and when referring to a period of time that is more than ten (10) days means calendar days. The day of the event, from which the designated period of time begins to run shall not be included. A business day is any day other than Saturday, Sunday, or Federal, State of Florida or Authority holidays.
- 19.20 Contractor agrees to perform all acts and execute all supplementary instruments or documents which may be reasonably necessary to carry out or complete the transaction(s) contemplated by this Contract.
- 19.21 Authority reserves the right to further develop, improve, repair and alter the airport and all roadways, parking areas, terminal facilities, landing areas and taxiways as it may reasonably see fit, free from any and all liability to Contractor for loss of business or damages of any nature whatsoever to Contractor occasioned during the making of such improvements, repairs, alterations and additions, including, but not limited to, any damages resulting from negligence of the Authority or its employees, agents or contractors.
- 19.22 Contractor and Authority hereby mutually waive any claim against each other and their respective members, officials, officers, agents and employees for damages (including damages for loss of anticipated profits) caused by any suit or proceedings brought by either of them or by any third party directly or indirectly attacking the validity of this Contract or any part thereof, or any addendum or amendment hereto, or the manner in which this

GENERAL CONDITIONS (Continued)

Contract was solicited, awarded or negotiated, or arising out of any judgment or award in any suit or proceeding declaring this Contract, or any addendum or amendment hereto, null, void or voidable or delaying the same, or any part thereof, from being carried out.

- 19.23 At the option of the Contractor, the products and/or services provided under the Contract resulting from this solicitation may be provided to other governmental agencies, including the State of Florida, its agencies, political subdivisions, counties and cities under the same terms and conditions, including price, as such products and/or services are provided under this Contract. Each governmental agency allowed by the Contractor to purchase products and/or services in connection with this Contract shall do so independent of the Authority or any other governmental entity. Each agency shall be responsible for its own purchases and shall be liable only for goods and services ordered, received and accepted by it. The Authority shall have no liability to Contractor or any governmental agency resulting from the purchase by that agency of products and/or services from Contractor in connection with this Contract.
- 19.24 The Contractor assures that it will comply with pertinent statutes, Executive Orders and such rules as are promulgated to assure that no person shall, on the grounds of race, creed, color, national origin, sex, age or handicap be excluded from participating in any activity conducted with or benefitting from Federal assistance. This Provision obligates the Contractor or its assigns, for the period during which Federal assistance is extended to the airport program, except where Federal assistance is to provide, or is in the form of personal property or real property or interest therein or structures or improvements thereon. In these cases, the Provision obligates the Contractor for the longer of the following periods: (a) the period during which the property is used by the Authority or any transferee for a purpose for which Federal assistance is extended, or for another purpose involving the provision of similar services or benefits; or (b) the period during which the Authority or any transferee retains ownership or possession of the property. In the case of a construction project, this Provision binds the Contractors from the Proposal solicitation period through the completion of the Contract.
- 19.25 In the course of performing the Agreement work, Contractor may gain access to Sensitive Data Types including but not limited to Personal Identifiable Information (PII), Personal Health Information (PHI), Sensitive Security Information (SSI), Payment Card Industry (PCI), Financial Information and/or other confidential information of the Authority. Contractor agrees to hold such information in confidence and to make such information known only to its employees, affiliates, agents, subcontractors, and sub-consultants who have a legitimate need to know such information and who are under a similar obligation of confidentiality. The Contractor shall seek the Authority's prior written consent before releasing, disclosing, or otherwise making such confidential information available to any other person. This provision shall not apply to information required to be released by applicable law, legal subpoena, or other lawful process. The Contractor must notify the Authority as soon as practicable in the event Contractor is notified of or discovers any compromise and/or breach or suspected breach, such as unauthorized access to, theft of, misuse of and unintentional releases or of any security/sensitive data types, or confidential information of the Authority and/or Individuals ("Data Breach") involving Contractor controlled systems such as, but not necessarily limited to, web sites, transmission infrastructure, voice response unit, and retrieval and storage systems. This notification should include, to the extent known, the type of Data Breach, type of data compromised and/or breached, and results of any forensic investigation. To the extent Contractor is responsible for the Data Breach and upon mutual agreement of the parties, Contractor shall be responsible to implement, in coordination with the Authority, a commercially reasonable Remediation Plan to address and respond to a Data Breach. Such commercially reasonable "Remediation

GENERAL CONDITIONS (Continued)

Plan” will include certain administrative requirements associated with addressing and responding to such Data Breach to the extent necessary under the circumstances, and may include but is not necessarily limited to: (i) preparation and mailing or other transmission of legally required notifications, (ii) preparation and mailing or other transmission or communication to impacted Individuals such as may be required by applicable law or regulation; (iii) offering potentially impacted Individuals the opportunity to enroll in a credit monitoring service offered by a vendor of Contractor’s choice for a two-year period, or other period as required by applicable law, at no charge to the impacted Individuals; and (iv) payment of applicable reasonable legal, audit, accounting and administrative expenses associated with the investigation, notifications and recovery arising from the Data Breach. The remedies provided for in the Remediation Plan shall be in addition to any other remedies available to the Authority under this Agreement. The provisions of this Section 19.25 shall survive the expiration or earlier termination of the Agreement.

19.26 IF THE CONTRACTOR 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 AUTHORITY’S CUSTODIAN OF PUBLIC RECORDS AT: PHONE NUMBER, (407) 825-2032; EMAIL ADDRESS, PUBLICRECORDS@GOAA.ORG; AND MAILING ADDRESS, GREATER ORLANDO AVIATION AUTHORITY, PUBLIC RECORDS, ONE JEFF FUQUA BOULEVARD, ORLANDO, FL 32827. A Contractor with an Authority Contract for services, must comply with Florida Statute, Chapter 119.071, specifically to:

- 19.26.1 Keep and maintain public records that ordinarily and necessarily would be required by the Authority in order to perform the service.
- 19.26.2 Upon request from the Authority’s custodian of public records, provide the Authority with a copy of the requested records or allow the access to public records to be inspected or copied within a reasonable time on the same terms and conditions that the Authority would provide the records and at a cost that does not exceed the cost provided in Chapter 119.07, Florida Statutes, or as otherwise provided by law.
- 19.26.3 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 Contractor does not transfer the records to the Authority.
- 19.26.4 Upon completion of the Contract, meet all requirements for retaining public records and transfer, at no cost to the Authority, all public records in possession of the Contractor or keep and maintain public records required by the Authority to perform the service. If the Contractor transfers all public records to the Authority upon completion of the Contract, the Contractor shall, upon termination of the Contract, destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored

GENERAL CONDITIONS (Continued)

electronically must be provided to the Authority, upon request from the Authority's custodian of public records, in a format that is compatible with the information technology systems of the Authority.

- 19.26.5 If a Contractor does not comply with a public records request, the Authority shall enforce the Contract provisions in accordance with the Contract.
- 19.27 The Authority maintains an Automate People Mover ("APM") Systems Safety Program Plan ("APM-SSPP") that is in accordance with current Florida Department of Transportation Regulations. Should the scope and work of this Contract require the Contractor to perform services that are in direct proximity of the dynamic envelope of the APM system (typically 10' radius), including directly above the airspace of the tram guideway for the APM system, the Contractor must request a copy of the Authority's APM-SSPP, comply with the procedures within the APM-SSPP, and receive safety training and certification from the APM operator, prior to performing work within this area. All questions regarding this procedure, are to be referred to the AAR.

***** END OF GENERAL CONDITIONS *****

**SPECIFICATION FOR
SUPPLEMENTAL AUDITING AND
ATTESTATION ENGAGEMENT SERVICES**

Table of Contents

PART ONE – GENERAL

- 1.1 Scope of Work
- 1.2 Regulations
- 1.3 Work Hours
- 1.4 Contractor's Personnel

PART TWO – PRODUCTS

- 2.1 Materials

PART THREE – EXECUTION

- 3.1 Performance Requirements
- 3.2 Auditing Performance
- 3.3 Independent Accountant's Report
- 3.4 Independence Statement
- 3.5 Safety and Protection

SPECIFICATION

PART ONE - GENERAL

1.1 SCOPE OF WORK:

The Contractor shall perform supplemental auditing and attestation services for the Authority departments, primarily the Internal Audit, Small Business Development, **Commercial Properties and Concessions departments**. The specific auditing and attestation engagement services to be performed by the Contractor will be determined either on a project-by-project basis with a separate, not-to-exceed fee negotiated for each engagement or on an hourly basis for extension of staff services or financial analysis. All auditing and attestation engagement services must be performed in a professional manner to the reasonable satisfaction of the Authority. The audit and attestation engagement services are described as follows:

- 1.1.1 Audit or attestation engagements (generally agreed-upon procedures) of concessionaires or tenants, management agreements, vendor or service contracts (collectively "Agreements") of any entity (Auditee) doing business with the Authority to determine (1) the accuracy of amounts remitted to the Authority by the Auditee or amounts invoiced, reimbursed or otherwise paid by the Authority to the Auditee, (2) whether the monthly and annual submittals to the Authority are supported by the Auditee's actual books and records, and (3) whether the Auditee has complied with the terms of its Agreement with the Authority.
- 1.1.2 There may be other audit or attestation engagements which vary from the description provided above. Each such engagement will have a scope developed by the Authority's Internal Audit department prior to fee negotiations. Engagements are expected to be revenue and/or expenditure compliance engagements similar to those described above, or general contract compliance engagements.
- 1.1.3 The Contractor shall conduct interviews, review all relevant agreements, and perform financial analysis and verification of an entity's books and records on behalf of the Authority's Small Business department to aid in monitoring compliance with various programs, such as but not limited to, the Airport Concession Disadvantaged Business Enterprise (ACDBE) Program in accordance with the U.S. Department of Transportation 49 CFR Part 23 and 26. Analysis may be performed to validate participation of Concessionaires, Sub-Concessionaires and Joint Ventures.
- 1.1.4 **The Contractor shall conduct reviews on behalf of the Authority's Concessions and Commercial Properties departments. The Contractor shall abstract, verify and record key information from the Department's portfolio of various types of agreements and related documentation between physical files, the lease management system, and SharePoint. Identify deficiencies, assist with recovery and recommend related procedures to accurately maintain files within the lease management system and SharePoint. Recommends procedures for system reviews of data integrity, compliance testing, and property tax compliance procedures.**

1.2 REGULATIONS:

- 1.2.1 The Contractor shall comply with all applicable federal, state and local laws, ordinances, rules and regulations pertaining to the performance of the work specified herein.

SPECIFICATIONS (Continued)

1.3 WORK HOURS:

Contractor shall perform all auditing activities during such times as agreed to by the Internal Audit Department and the schedule of the Auditee. The Contractor shall provide the Authority with sufficient advance notice of any auditing activities that may have an adverse effect on the Authority or the Auditee to allow the Authority sufficient time to assess the impact that such activities would have on the area's normal scheduled operations.

1.4 CONTRACTOR'S PERSONNEL:

- 1.4.1 Contractor will abide by all State and Federal regulations on wages and hours of an employee dealing with the employment relationship between Contractor and its subsidiaries or related parties and its employees, including but not limited to the Florida Human Relations Act, the Federal National Labor Relations Act, the Federal Fair Labor Standards Act, the Federal Civil Rights Act of 1964, as amended, and the Americans with Disabilities Act.
- 1.4.2 Contractor shall require all prospective employees to show proof of citizenship, or proof from the United States Immigration and Naturalization Service of valid entry permits and/or work permits for legal aliens and proof that such legal aliens are eligible to be employed in the United States.
- 1.4.3 Contractor shall maintain a drug-free workplace within the meaning of the Florida Drug-free Workplace Act. No employee shall be hired by a Contractor for work on Authority's premises prior to such employee having tested negative for drugs. In addition, existing employees of the Contractor must be subject to drug testing by the Contractor upon reasonable suspicion of drug use. Results of all such drug tests are to be retained by the Contractor. Copies shall be provided to the Authority, if requested.
- 1.4.4 Contractor shall transfer promptly from the airport any employee or employees that the Authority advises are not satisfactory, and replace such personnel with employees satisfactory to the Authority; but in no event shall Authority be responsible for monitoring or assessing the suitability of any employee or agent of Contractor.
- 1.4.5 The Contractor's employees shall be instructed that no gratuities shall be solicited or accepted for any reason whatsoever from the tenants, customers or other persons at Orlando International Airport. The Contractor shall be responsible for ensuring that all articles found by its employees on Authority's premises are turned over to the Authority or the Authority's designated agent in charge of such articles.
- 1.4.6 A valid Florida driver license (Commercial Driver License, if applicable) will be required of all personnel operating motor vehicles or motorized equipment on roadways in or around Orlando International Airport and Orlando Executive Airport. Contractor shall keep a copy of all licenses, registrations and permits on Contractor's staff or in their vehicle while on Authority's properties.

SPECIFICATIONS (Continued)

PART TWO - PRODUCTS

2.1 MATERIALS:

The Contractor shall furnish all necessary materials, including but not limited to computer equipment, software and data storage devices, paper products, forms and questionnaires, electronic data, and all incidentals pertaining to the performance of the work specified herein.

PART THREE - EXECUTION

3.1 PERFORMANCE REQUIREMENTS:

- 3.1.1 The Contractor shall perform all of its obligations and functions in accordance with the Specifications, ensuring the engagements are conducted in accordance with Generally Accepted Auditing Standards (GAAS) and/or Statements on Standards for Attestation Engagements (SSAE), as applicable, established by the American Institute of Certified Public Accountants.
- 3.1.2 All work is to be coordinated with the AAR, the Director of Internal Audit.
- 3.1.3 Any work required beyond that which is specified herein, shall be reported in advance to the AAR. At no time shall work beyond the scope be performed without prior authorization from the AAR.
- 3.1.4 All working papers and reports must be retained, at the Contractor's expense, for a minimum of five (5) fiscal years from report issuance, unless the Contractor is notified in writing by the Authority of the need to extend the retention period.
- 3.1.5 Upon request, the Contractor shall make available all original working papers for examination by the AAR or designee(s).
- 3.1.6 During the term of the Contract, Contractor shall give the Authority written notice of any professional relationship entered into by Contractor that may result in a conflict of interest with the Authority's scope of work set forth in Section 1.1 of the Specifications.
- 3.1.7 The Authority regards the timely completion of the engagements described in these Contract Documents as a critical factor. Once a not-to-exceed fee for a particular engagement has been negotiated and agreed to, the receipt of a signed engagement letter will be considered a Notice to Proceed to the Contractor by the Authority. Routine communication on the status of engagements is expected. Reports are due to the Authority within ninety (90) days of the date of the notice to proceed unless written notice of the need for an extension of time and the reasons therefore are received from the Contractor and approved by the Authority. Such request for an extension of time will not be unreasonably withheld by the Authority.

3.2 INDEPENDENT AUDITOR OR ACCOUNTANT'S REPORT:

The independent accountant's audit, examination, review, or agreed-upon-procedures report should express the auditor's opinion or assurance in accordance with GAAS or SSAE, as applicable. The audit report(s) should express the auditor's opinion as to the accuracy of reported gross receipts and/or expenses, as applicable, including amounts paid to the Authority under the agreement, as well as the auditor's opinion as to the Auditee's compliance with

SPECIFICATIONS (Continued)

provisions of the agreement. Reports should include any findings of non-compliance or other exceptions noted during the engagement.

3.3 INDEPENDENCE STATEMENT:

The Contractor shall provide an affirmative statement that it is independent of the Authority and shall disclose to the AAR, all professional relationships involving the Authority and any Authority's Business Partners annually.

3.4 SAFETY AND PROTECTION:

The Contractor shall be solely and completely responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the work. The Contractor shall take all necessary precautions for safety of, and shall provide the necessary protection to prevent injury to, all employees on the work site and other persons including but not limited to, the general public who may be affected thereby.

***** END OF SPECIFICATIONS *****