

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

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

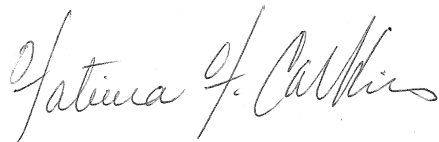
ORLANDO, FLORIDA

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

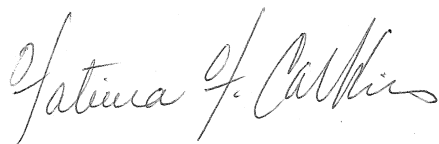
ORLANDO, FLORIDA

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

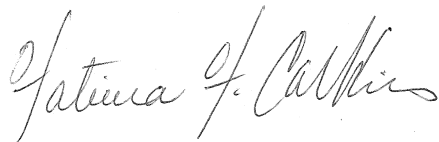
ORLANDO, FLORIDA

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

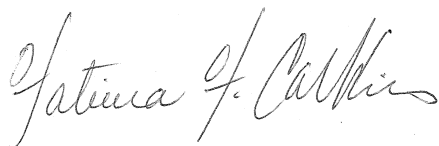
ORLANDO, FLORIDA

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 *****



GREATER ORLANDO
AVIATION AUTHORITY

Purchasing Proposal 03-21

Supplemental Auditing And Attestation Engagement Services

Minority/Women Business Enterprise (M/WBE)

Local Developing Business("LDB")

PRESENTED BY:



COVINGTON &
Associates CPA Inc.

Engagement Team Leader
Sabrina D. Covington, CPA, CFE President

155 Cranes Roost Blvd., Suite 2010
Altamonte Springs, Florida 32701

CONTACT INFO

Ph: (407)-475-1000
Ph: (407)-926-0169

smartinelli@covingtoncpa.com
www.covingtoncpa.com

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Transmittal Letter/Executive Summary

Sabrina D. Covington-Martinelli CPA, CFE
President
Covington & Associates CPA, Inc
155 Crane Roost Blvd, Suite 2010
Altamonte Springs, FL 32701

June 15, 2020

Purchasing Proposal 03-21
Internal Audit and Small Business Development Departments
Greater Orlando Aviation Authority (GOAA)

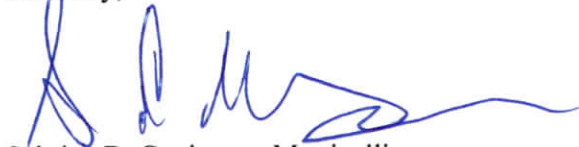
To whom it may concern:

Included here within is the proposal from Covington & Associates CPA, Inc. for Purchasing Proposal 03-21, Supplemental Auditing and Attestation Engagement Services. All requested information and forms, as well as details on experience and qualifications are included.

Covington & Associates CPA is a Local Developing Business (LDB) with extensive experience providing a variety of accounting, auditing, and attestation services to the private sector and government agencies at the local, state, and federal level. Our most recent work for GOAA's Finance Department has given us particular insight into the accounting processes at the airport, and our access to the VPN and airport security clearances will allow us to hit the ground running on any projects included in the contract.

Please contact me directly with any questions concerning the proposal at 407-475-1000. Your consideration of our proposal is greatly appreciated.

Sincerely,



Sabrina D. Covington-Martinelli

Enclosure: Purchasing Proposal 03-21

Proposer's Statement



COVINGTON &

Associates CPA Inc.

Proposer Statement

Covington & Associates CPA, Inc.
155 Cranes Roost Boulevard, Suite 2010
Altamonte Springs, FL 32701

Individual Responsible for Account	Sabrina D. Covington, CPA, CFE
Address of Proposing Office	155 Cranes Roost Boulevard, Suite 2010 Altamonte Springs, FL 32701
Telephone Number	(407) 475-1000
Email Address	smartinelli@covingtoncpa.com
Type of Organization	Corporation
Federal Identification Number	38-3894062

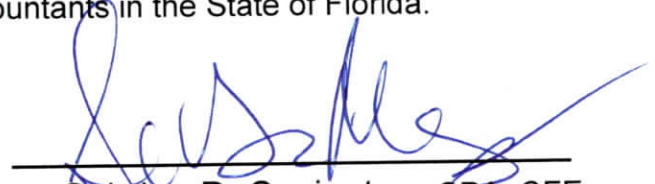


Authorized Signature

Sabrina D. Covington, CPA, CFE

License to Practice in Florida

Covington & Associates CPA, Inc., here by known as ***The Proposer***, certify that our firm 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.


Sabrina D. Covington, CPA, CFE

Independence

Proposer Independence from Authority

Covington & Associates CPA Inc. (C&A) is independent from The Greater Orlando Aviation Authority, in appearance and in fact because Covington & Associates CPA does not have a direct material or immaterial financial interest with The Greater Orlando Aviation Authority. Furthermore, C&A will provide the Authority with written notice of any conflicts of interest occurring during the period of this agreement involving any of the respective organizations.

Relations with the Authority

Over the past five years, Covington & Associates CPA Inc. has performed audit and tax services to the general public but none of our professional relationships represent a conflict of interest in performing the supplemental auditing and attestation engagement services.

Covington & Associates CPA employees are required to sign and annually update a "Personal Independence Confirmation" upon hire. Additionally, for each governmental audit, all assigned professionals sign a statement of independence specific to the client.



Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

COVINGTON & ASSOCIATES CPA INC.

155 CRANES ROOST BLVD.
SUITE 2010
ALTAMONTE SPRINGS FL 32701

LICENSE NUMBER: AD67914

EXPIRATION DATE: DECEMBER 31, 2021

Always verify licenses online at MyFloridaLicense.com



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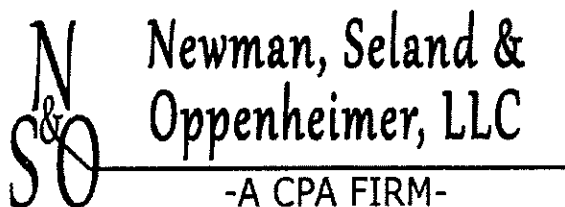
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Peer Review Report



COVINGTON &

Associates CPA Inc.



Report on the Firm's System of Quality Control

December 1, 2017

To the Owner of Covington + Associates CPA, Inc. and the Peer Review
Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Covington + Associates CPA, Inc. (the firm) in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Covington + Associates CPA, Inc. in effect for the year ended June 30, 2017, 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*. Covington + Associates CPA, Inc. has received a peer review rating of *pass*.

Newman, Seland & Oppenheimer, LLC

Experience and Qualifications



Experience & Qualifications

PAST PERFORMANCE HISTORY AND EXPERIENCE PERFORMING SIMILAR WORK

Covington & Associates CPAs, Inc. (**C&A**) is a Florida corporation located in the city of Altamonte Springs. An independent firm, spun-off from Harvey, Covington & Thomas, LLC In December 2012; our firm's members have practiced public accounting for the government and not-for-profit sectors for over twenty years (since 2000).

C&A provides a broad range of professional services to private sectors, nonprofit organizations, foundations, academic institutions, corporations, and government agencies. Our core services include financial management, accounting services, taxation, and auditing. Our capabilities also include a broad range of other services that are designed to satisfy clients' needs, improve efficiency, and meet legislative mandates.

The firm has 4 available full-time professional staff with 4 professionals assigned to the governmental and not-for-profit audit department. C&A and its employees are members in good standing with the American Institute of Certified Public Accountants (AICPA).

Sabrina Covington started out her accounting career as the audit manager at a local firm. A significant amount of her duties included performing auditing for governmental agencies. Not only did she conduct these audits, she created the audit program and documented procedures for the firm that took the firm from a failing peer review to a passing peer review report.

Our firm's key personnel have significant current experience in serving many governmental and non-profit entities. Our team members have strong experience in their assigned areas. We will provide high quality audit services and will ensure that anticipated service needs are met. Every member of Covington & Associates CPA's professional staff has a sound accounting background and a working knowledge of the latest technical developments in the auditing and accounting field.

Key personnel have audited several large-scale businesses and local government agencies. C&A provides a full range of services to our clients; our engagement philosophy is based on "team focus" and "personal attention." Clients that have experienced other accounting firms quickly discover the difference in working with Covington & Associates CPA, Inc. We also provide our clients with a competitive advantage, service innovations, value-creating ideas, engagement management tools and best practices.

We maintain strict control over the quality of all of our client services to ensure that our work meets both professional standards and our standards of technical excellence. All of our work is subjected to in-depth review prior to the release of audit reports, financial statements, or management reports.

Our most recent work for GOAA's Finance Department has given us particular insight into the accounting processes at the airport, and our access to the VPN and airport security clearances will allow us to hit the ground running on any projects included in the contract.

C&A believes that the quality of its professional services is directly related to continued professional training and education. The firm participates in various seminars and workshops sponsored by the state, the (AICPA) American Institute of Certified Public Accountants, and in-house seminars on areas of special interest to the practice. Furthermore, Covington & Associates CPA has successfully passed all American Institute of Certified Public Accountant (AICPA) "Peer reviews" since its inception.

Our expertise ranges from taxing, accounting services to auditing. As evidenced by our representative client list, we serve a variety of government agencies. Listed below is a partial list of engagements performed:

FEMA (Department of Homeland Security): *Post-award contract audit. Audited 4 major US Government contractors, reviewed contracts for a 10-year period. Reported discrepancies and made program recommendations to contracting officer.*

Army Corp of Engineers: *Post-project audits for local municipality infrastructure projects. Provided contract compliance review to ensure Army Corp had a proper share of project costs with project partners.*

Black Business Investment Fund: *Works with the Financial Committee to building internal controls and strategic planning for the organization. The firm's partner is also on the Board of Directors and works closely with senior management.*

Guardian Care Nursing Home: *Agreed upon procedures monitoring on a monthly basis of financial transactions, payroll and petty cash. Reconciliation of HUD Construction Project for new facility*

Greater Orlando Aviation Authority: *Prepares Grant Draw for Governmental Agencies, Reviews quarterly FAA Passenger Facility Charge Quarterly Report, Performs Invoice Reviews on Compliance with agreed upon procedures on Pay Applications and Invoices, assessed current workflow processes and suggested new efficient workflow process. Reconciliation of accounting transactions and General ledger activity.*

Multi State Lottery - POWERBALL: *Compliance auditing. Weekly onsite monitoring to ensure all MSL commission rules and regulations were adhered to. Submitted weekly audit reports to each state government participating in MSL.*

Office of Early Learning (State of FL): *Monitoring, agreed upon procedures and compliance testing. Ensured agencies properly completed and retained records per State of Florida procedures.*

Orange County, FL Comptroller – Office of Official Records: *Agreed upon procedures audit. Submitted recommendations of procedural improvements to the Office of Official Records.*

Orange County, FL – Office of Business Development: *Reviewed and certified compliance of participants of the Orange County, FL MWBE program. Completed net worth assessments and consultations for program participants.*

Team Members:

Sabrina D. Covington - Partner

Sabrina has worked with several governmental clients on assessing and reporting on organizational internal controls. She currently works with GOAA to document and update work flow process for pay application and invoices. The project involved working with multiple departments and financial consultants to create an agreement between all departments and a supporting workflow chart. Sabrina also created a methodology to sample invoices on a weekly basis. The firm performs a weekly invoice review to test compliance with the agreed upon process. Sabrina also leads a weekly meeting with all parties involved to go over weekly findings and discuss opportunities for improvements to the current process.

She has also performed internal control compliance with Orange County Public Schools, Multi-State Lottery Association (Powerball) MSL, Guardian Care and BBIF.

Roberta Monsanto – Manager

Roberta has performed audits and trainings for the Orange County Public Schools annual internal controls property and financial audits, the Multi-State Lottery Association for the Powerball game and for Guardian Care - a skilled nursing facility. She has also worked with many nonprofit organizations to negotiate, write & review vendor and service contracts, memos of understanding and memos of agreement. She also created and implemented budgets and spreadsheets. Roberta has successfully restructured organizations to include the review and updates to policy and procedure, work flow processes and time and attendance reviews and upgrades.

Daya Maharaj – Senior Accountant

Daya has worked with various governmental clients on evaluating and recording on organization's internal controls. Daya has worked on creating documents to illustrate the invoices relating to the grants on a weekly basis and also performs a weekly invoice evaluation to assure compliance with the agreed upon process.

Daya has performed internal control compliance audits with Orange County Public Schools.

Nicholas Martinelli- Administrative Aide

Sabrina Covington, CPA, CFE

Position President/CEO – Covington & Associates CPA Inc.

**Partner
Engagement Leader**

Education **BS of Business Administration**
University of Central Florida
Graduated 1995

Professional Certifications:

Certified Public Accountant since 2000
Certified Fraud Examiner since 2008

Experience:

Years in Public Accounting – 21
Years with Firm - 16 years
Years of Gross Receipts contract compliance – 19 years
Years of vendor, or service contract compliance – 20 years
Years of operational or compliance experience – 20 Years
Years of Airports Audited – 3 years of AUP at Airports
Years of Governmental Clients Audited – 12 years
Years of other relevant experience, qualifications or activities – 20 years

Relative Experience:

Sabrina Covington is a Certified Public Accountant and Fraud Examiner with more than twenty 20 years of experience orchestrating the optimization of financial management structures within platforms ranging from government and non-profit organizations to diverse businesses in the State of Florida. Sabrina started out her accounting career as the audit manager at a local firm, a significant amount of her duties including performing gross revenue audits for a parking contractor located at a number of airports throughout the United States. Not only did she conduct these audits, she created the audit program and documented procedures for the firm that took the firm from a negative peer review to a passing peer review report. Sabrina has managed and reviewed audits under the Single Audit Act (OMB Circular A-133), Yellow Book GAAP, GASB 34, GASB 45 and GAAS for several municipalities, publicly funded non-profit organizations and other government agencies. She combines a strong portfolio of successes spearheading auditing, accounting, and business development projects with a strong focus on boosting the financial performance of organizations while ensuring compliance with legalities and regulations. She also directs the firm's operations and spearheads all auditing engagements as well as client services.

Ms. Covington has worked with the Greater Orlando Aviation Authority since January 2017. Her work performed for GOAA includes preparing grant draws for the Florida Department of Transportation on a large and high-profile project. In addition to performing the grant draws she created written documentation on how to correctly perform the grant draw from hard copies to accurately creating the grant draw in GOAA's Oracle Accounting System. The firm has prepared over 17 grant draws which amounted to over \$78,000,000 received by the GOAA over a 16-month period. The grant draws prepared by the firm did not have any reductions by FDOT.

Sabrina has also done detailed research and review of the quality Federal Aviation Administration (FAA) Passenger Facility Charge Program and order 5500-1. She has worked on back up schedules to support allocation of capital and interest to support the quarterly forms.

She works with FEMA for the events of Hurricane Matthew, Hurricane Irma and Hurricane Maria. She has worked with FEMA and GOAA employees to gather all necessary information and documentation in order to received FEMA Disaster Assistance.

She has performed monthly reconciliation and other complex financial analysis for inter-fund allocations and splits/transfers as it related to FDOT grant accounting.

She updated work flow process for pay applications and invoices work flow for GOAA. She created Invoice Review Process to monitor the compliance of agreed upon procedures and provide recommended potential process improvements on a weekly basis.

In addition to the above, she has also served in various accounting roles such as CPA, Staff Accountant, and Analyst for organizations ranging in size.

Equipped with a strong academic background, Sabrina possesses a Bachelor of Science in Business and Accounting and has completed advanced professional education coursework in Governmental Accounting and Auditing.

- Tests of Controls / analysis and evaluation of adequacy of internal controls over major transaction cycles
- Compliance identification and determination for laws and regulations, inclusive Single Audit compliance requirements
- Detailed testing of variables/transactions and substantive testing
- Analytical procedures designed to identify material inconsistencies or errors and irregularities

Specialized Training:

Over 30 hours of governmental CPE Hours earned since January 1, 2016

Continue the Conversation: Looking Back, Moving Forward!	MSL Annual Conference Governmental Auditing
Unplugged: Peer Review Update - Governmental Must-Select Training Requirement (Part 2)	The Basic Audit Concept (Audit Skills Training: Level 1) (A1M6)
ASU 2016-14 Lessons Learned from Implementation	Central Florida - Pract Forum - Accounting and Auditing Update (CF021919)
Audit Data Analytics: Using Data Analytics Tools in Auditing	FEMA Procurement Requirement and Reimbursements

Accounting and Auditing for Mergers & Acquisitions	Implementing the Financial Stmt Presentation Std
I Have to Disclose What?	FICPA Mega CPE Conference Simulcast 2017
Effective and Efficient Financial Statement Audit Sampling	Accounting and Finance for Business Analysis
Unplugged: Revenue Recognition: Grants and Similar Contracts (ASU 2018-08)	Governmental Accounting and Reporting - 2016
Risky Business: Properly Assessing and Responding to Risk	Internal Control and Fraud Detection - 2016
Leases Standard Implementation - Time to Get Prepared	Income statement - Accounting and Reporting - 2017
How Do I Implement That?	Applying the Uniform Guidance for Federal Awards: Responsibilities Under Auditing Standards & Initial Planning Considerations (Yellow Book Compliant)
GASB/GAAP Update	Audit Sampling: Attribute Sampling for Test of Controls
Best Practices in Documenting Internal Controls for Risk Assessments	Audit Sampling: Intro to Basic Sampling Concepts and Terms
Welcome and Introductions & Keynote: "Not Some Dusty Attic" - The Smithsonian's Bold Plan to Adapt to a Rapidly Changing World	Studies on Single Audit and Yellow Book Deficiencies - Case 9: Audit Sampling (Yellow Book Compliant)

Professional Certifications:

Certified Public Accountant
 Certified Fraud Examiner

Professional and Business Affiliations:

AICPA Individual Tax Committee
 National Association of Black Accountants
 Congressional Legislative Studies for NABA,
 Florida Institute of Certified Accountants
 American Institute of Certified Public Accountants
 Association of Certified Fraud Examiners

OVERVIEW OF FIRM'S CONTINUING PROFESSIONAL EDUCATION PROGRAM

Covington+ Associates is part of the AICPA Peer Review Program and does an annual review to ensure all employees are in compliance with CPE requirements.

STAFF RESUMES

Daya Maharaj

Position Auditor– Covington & Associates CPA Inc.

**Senior Accountant
Engagement Staff**

Education **BS of Interdisciplinary Studies-Accountancy & Criminal Justice
Keiser University
Graduated 2016**

**MS of Accountancy
University of Phoenix
Graduated 2020**

Professional Certifications:

Experience:

Years in Public Accounting – 3 years
Years with Firm - 3 years
Years of Gross Receipts contract compliance – 2 years
Years of vendor, or service contract compliance – 3 years
Years of operational or compliance experience – 3 Years
Years of Airports Audited – 2 years of AUP at Airports
Years of Governmental Clients Audited – 1 years
Years of other relevant experience, qualifications or activities – 3 years

Relative Experience:

While working at Covington & Associates, Daya Maharaj has been performing work with Greater Orlando Aviation Authority. The work that she has completed in this time consists of preparing grant draws for the Florida Department of Transportation for the large expansion to the Orlando International Airport. A total of 17 grant draws were prepared by Covington & Associates which amounted to over \$78,000,000 received by the GOAA over a period of 16 months, reduction-free by FDOT.

Daya has worked on FEMA Disaster Assistance for Hurricane Maria and Hurricane Irma. She has obtained proper documentation and relevant material for these grants by working with GOAA employees and FEMA representatives.

Experience with Assessing and reporting on Internal Controls of an organization:

Daya has worked with various governmental clients on evaluating and recording on organization's internal controls. She has worked on creating documents to illustrate the invoices relating to the grants on a weekly basis and also performs a weekly invoice evaluation to assure compliance with the agreed upon process.

Daya has performed internal control compliance audits with Orange County Public Schools.

Specialized Training:

STAFF RESUMES

Over 10 hours of governmental CPE Hours earned since January 1, 2016

MSL Annual Conference Governmental Auditing
The Basic Audit Concept (Audit Skills Training: Level 1) (A1M6)
Central Florida – Pract. Forum - Accounting and Auditing Update (CF021919)
Best Practices in Documenting Internal Controls for Risk Assessments
GASB/GAAP Update
Applying the Uniform Guidance for Federal Awards: Responsibilities Under Auditing Standards & Initial Planning Considerations (Yellow Book Compliant)
Audit Sampling: Attribute Sampling for Test of Controls
Audit Sampling: Intro to Basic Sampling Concepts and Terms

Professional Certifications:

Professional and Business Affiliations:

OVERVIEW OF FIRM'S CONTINUING PROFESSIONAL EDUCATION PROGRAM

Covington+ Associates is part of the AICPA Peer Review Program and does an annual review to ensure all employees are in compliance with CPE requirements.

Roberta Monsanto Reed, MBA-PM

Position Auditor – Covington & Associates CPA Inc.

**Senior Auditor
Engagement Leader**

Education Bachelor of Science in Accounting
University of Phoenix
Graduated 2011

**MBA-Business Administration/Project Management
Kaplan University
Graduated 2016**

Professional Certifications:

CPA candidate, scheduled to sit for CPA exam October, 2020

Experience:

Years in Public Accounting 20 Years
Years with Firm - 16 years
Years of Gross Receipts contract compliance – 19 years
Years of vendor, or service contract compliance – 20 years
Years of operational or compliance experience – 20 Years
Years of Airports Audited – 3 years of AUP at Airports
Years of Governmental Clients Audited – 12 years
Years of other relevant experience, qualifications or activities – 20 years

Relative Experience:

Roberta Reed is an Accountant and Project Manager with more than 20 years of experience orchestrating the optimization of financial management structures with a specialization in auditing. She has worked in many arenas ranging from government and non-profit organizations to diverse small to medium businesses in the State of Florida.

Roberta has worked with Covington & Associates since November 2008 and specifically with the Greater Orlando Aviation Authority since 2017. The work she performs for GOAA included the review of construction invoices along with corresponding pay apps and PSIs post payment for accuracy and the preparation of GMP's for external audit inspection. She also reviews FEMA invoices post payment and navigates the upload of invoices and other pertinent documents and forms into the FEMA website.

She has also collaborated on the update of the workflow process for pay applications and invoices workflow for GOAA as well as the invoice review process, which was created by the firm, to monitor the compliance of, agreed upon procedures and provide recommended potential process improvements on a weekly basis.

Specialized Training:

Over 30 hours of Internal Revenue Service CPE Hours earned since December, 2018

Ethics
Federal Tax Law
Federal Tax Law Updates

Professional Certifications:

Bonded Notary for over 15 years
Certified Signing Agent
AFSP Certified

OVERVIEW OF FIRM'S CONTINUING PROFESSIONAL EDUCATION PROGRAM

Covington+ Associates is part of the AICPA Peer Review Program and does an annual review to ensure all employees are in compliance with CPE requirements.

List of Clients

Relevant Qualifications and Experience of the Firm

Our listing of clients, including private, governmental entity, and airport clients for whom the Firm has provided Supplemental Auditing and Attestation Services at any time on or after January 1, 2016.

Greater Orlando Aviation Authority: Prepares Grant Draw for Governmental Agencies, reviews quarterly FAA Passenger Facility Charge Quarterly Report, Performs Invoice Reviews on Compliance with agreed upon procedures on Pay Applications and Invoices, assessed current workflow processes and suggested new efficient workflow process. Reconciliation of accounting transactions and General ledger activity. Engagement Team Members are Sabrina Covington, Daya Maharaj and Roberta Reed.

Black Business Investment Fund: Works with the Financial Committee to building internal controls and strategic planning for the organization. The firm's partner is also on the Board of Directors and works closely with senior management. Engagement Team Member was Sabrina Covington.

Guardian Care Nursing Home: Agreed upon procedures monitoring on a monthly basis of financial transactions, payroll and petty cash. Reconciliation of HUD Construction Project for new facility. Engagement Team Members are Sabrina Covington, Daya Maharaj and Roberta Reed.

Orange County Public Schools -Internal Accounts - Our firm was the M/WBE on the Audit of Financial Statement of the internal Funds for Orange County Public Schools. We assisted in the audits of the Internal Funds by conducting certain planning procedures for 57 schools. Engagement Team Members were Sabrina Covington and Roberta Reed.

Orange County Public Schools – Our firm was the M/WBE on the Tangible Personal property validation agreed upon procedures for the School Board of Orange County, FL. Engagement Team Members are Sabrina Covington, Daya Maharaj and Roberta Reed.

Orange County, FL – Office of Business Development: Reviewed and certified compliance of participants of the Orange County, FL MWBE program. Completed net worth assessments and consultations for program participants. Engagement Team Member was Sabrina Covington.

Sample Reporting



COVINGTON &

Associates CPA Inc.

INDEPENDENT AUDITOR'S REPORT

Greater Orlando Aviation Authority

We have audited the Schedule of Gross Receipts and/or expenses of ABC Company, Inc. which comprise for the year ended September 30, 2020.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Schedule of Gross Receipts and/or expenses in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedule of Gross Receipts and/or expense 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 of Gross Receipts and/or expenses 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 of Gross Receipts and/or expenses are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedule of Gross Receipts and/or expenses referred to above present fairly, in all material respects, the Gross Receipts and/ or expenses of ABC Company, Inc. as of September 30, 2020 for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Covington+ Associates, CPAs
Altamonte Springs, Florida
November 16, 2020

Sample Review Report

Independent Accountant's Review Report

[Appropriate Addressee]

We have reviewed the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Any Parish Drainage District, as of and for the year ended June 30, 20X1, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matter Paragraph(s)

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Add the following paragraphs as applicable

--Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule
Management's Discussion and Analysis

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

--The accompanying Budgetary Comparison Schedule has been reviewed by us, and based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

--Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

[Signature of Accounting Firm]
[Accountant's City and State]
[Date of the Accountant's Review Report]

Sample Agreed-upon procedures engagement

Independent Accountant's Report

[Appropriate Addressee]

We have performed the procedures enumerated below on [identify the subject matter, for example, the financial accounts of the engaging party during the year ended December 31, 20XX]. [The responsible party] is responsible for [the subject matter].

[The engaging party] has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of [identify the intended purpose of the engagement, for example, assisting users in understanding the financial accounts of the engaging party during the year ended December 31, 20XX]. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

[Include paragraphs to describe the procedures performed detailing the nature and extent, and if applicable, the timing, of each procedure and to describe the findings from each procedure performed, including sufficient details on exceptions found.]

We were engaged by [the engaging party] to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on [identify the subject matter]. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of [the responsible party] and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of [identify the specified parties, for example, the engaging party and the State of XXX], and is not intended to be, and should not be, used by anyone other than these specified parties.

[Additional paragraphs may be added to describe other matters.]

[Signature of the practitioner's firm]

[City and state where the practitioner's report is issued]

[Date of the practitioner's report]

Engagements



COVINGTON &

Associates CPA Inc.

Engagements with other Airports and Governmental Entities

Relevant Qualifications and Experience of the Firm

Our governmental entity and airport experience in the State of Florida.

Greater Orlando Aviation Authority: Prepares Grant Draw for Governmental Agencies, reviews quarterly FAA Passenger Facility Charge Quarterly Report, Performs Invoice Reviews on Compliance with agreed upon procedures on Pay Applications and Invoices, assessed current workflow processes and suggested new efficient workflow process. Reconciliation of accounting transactions and General ledger activity.

Orange County Public Schools -Internal Accounts - Our firm was the M/WBE on the Audit of Financial Statement of the internal Funds for Orange County Public Schools. We assisted in the audits of the Internal Funds by conducting certain planning procedures for 57 schools.

Orange County Public Schools – Our firm was the M/WBE on the Tangible Personal property validation agreed upon procedures for the School Board of Orange County, FL

Orange County, FL – Office of Business Development: Reviewed and certified compliance of participants of the Orange County, FL MWBE program. Completed net worth assessments and consultations for program participants.

Prior or Pending Convictions, Indictments, Investigations and Regulatory Investigations



Prior or Pending Convictions, Indictments, Investigations, and Regulatory Investigations

Covington & Associates CPA, Inc. is formally stating that there are no pending convictions, indictments, investigations nor regulatory investigations that the proposer or its affiliates, subsidiaries, parent company, directors, senior officers, senior regional officers, the partner or engagement team member have been involved with in the last 3 years.

There are no conflicts of interest with the Authority that Covington & Associates has or may have at the time of this proposal.

Other Information



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: COVINGTON & ASSOCIATES CPA

Name of Proposer

Address: 155 Cranes Roost Blvd. Suite 2010

Altamonte Springs, FL 32701

Federal Employer I.D. No. 38-3894062

Business Telephone No. 407-475-1000

Business Fax No. 407-926-0169

After Business Hours
Telephone No. 407-475-1000

E-Mail Address info@covingtoncpa.com

By: 

Signature

Sabrina C. Martinelli CEO

Name and Title (Typed or Printed)

Date: June 4, 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.



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

April 28, 2020

Ms. Sabrina Covington
Covington + Associates CPA, Inc.
155 Cranes Roost Blvd.
Suite 2010
Altamonte Springs, FL 32701

Local Developing Business (LDB) & Minority/Women Business Enterprise (M/WBE) Certification
Expiration Date: April 22, 2023

Dear Ms. Covington:

The Small Business Development Department of the Greater Orlando Aviation Authority (Authority) is pleased to announce that your firm, **Covington + Associates CPA, Inc.** has been certified as both a **Local Developing Business (LDB) & Minority/Women Business Enterprise (M/WBE)**, under the Authority's Local Developing Business (LDB) & Minority/Women Business Enterprise Policies.

LDB & M/WBE certifications are not equivalent and should not be construed as certification under the Authority's Disadvantaged Business Enterprise (DBE) or Airport Concessions Disadvantaged Business Enterprise (ACDBE) Policies promulgated pursuant to the Department of Transportation's regulations, or the Authority's Small Business Enterprise (SBE) or Veteran Business Enterprise (VBE) Policies.

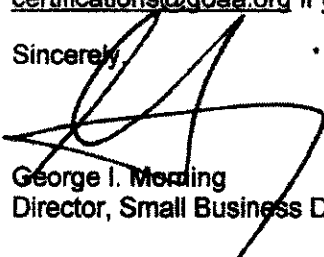
LDB and M/WBE certifications are NOT a guarantee of work, but enable the firm to compete for, and perform, contract work on all Authority projects as an LDB and/or M/WBE contractor, sub-contractor, consultant, sub-consultant or material supplier.

Your company's **LDB and M/WBE** certifications with the Authority will be effective through **April 22, 2023**. For re-certification at the end of this period you must reapply for **LDB and M/WBE** certification. Your **renewal application** should be submitted ninety (90) days prior to expiration of your current certification. You may complete your renewal application online at <https://goaa.diversitycompliance.com>. **Failure to submit your renewal application ninety (90) days in advance of your expiration may result in a lapse in your certifications.**

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 M/WBE** certifications. Please contact our office at 407-825-7133 or certifications@goaa.org if you have any questions or if we can be of any assistance.

Sincerely,



George I. Morning
Director, Small Business Development Department

PROPOSER: Covington & Associates CPA

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>
<u>Addendum No. 1</u>	<u>3/18/20</u>	<u>Addendum No. 4</u>	<u>6/5/20</u>	_____	_____
<u>Addendum No. 2</u>	<u>4/7/20</u>	_____	_____	_____	_____
<u>Addendum No. 3</u>	<u>5/27/20</u>	_____	_____	_____	_____

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.

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	<u>Partner</u>	\$ <u>150.00</u>	\$ <u>157.50</u>	\$ <u>165.38</u>
Manager	<u>Manager</u>	\$ <u>125.00</u>	\$ <u>131.25</u>	\$ <u>137.81</u>
Senior Accountant	<u>Senior Auditor</u>	\$ <u>95.00</u>	\$ <u>99.75</u>	\$ <u>104.75</u>
Staff Accountant	<u>Staff Auditor</u>	\$ <u>75.00</u>	\$ <u>78.75</u>	\$ <u>82.69</u>
Paraprofessional	<u>Jr. Accountant</u>	\$ <u>60.00</u>	\$ <u>63.00</u>	\$ <u>66.15</u>

*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: Covington & Associates CPA

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

Not Applicable

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.)

Not Applicable

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.

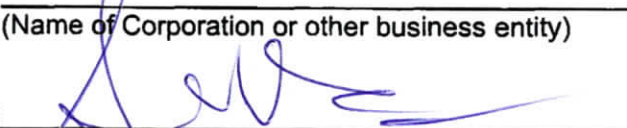
NOTE: Proposers must sign in the proper capacity on either Page PF-4 or PF-5 as applicable.

PROPOSER: Covington & Associates CPA

(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.)

Covington & Associates CPA, Inc.

(Name of Corporation or other business entity)

BY: 

(Signature of Authorized Officer)

(Affix Corporate Seal)

Its: CEO

(Title)

Sabrina Covington

Officer's Name Printed or Typed

ATTEST: Sabrina Covington
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 X 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: Covington & Associates CPA

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:** Greater Orlando Aviation Authority
ADDRESS: 5855 Cargo Rd
Orlando, Fl 32827
CONTACT PERSON: Kathleen M. Sharman
PHONE NO.: 407-825-2043
EMAIL ADDRESS: kathleen.sharman@goaa.org
TIME PERIOD DURING WHICH SERVICES PROVIDED: 2017 to Present
DESCRIPTION OF SERVICES PROVIDED: Invoice Process Compliance Reviews, FEMA, Grants Invoices
STATUS (CURRENT OR PAST CLIENT): Current
NAMES OF ENGAGEMENT TEAM MEMBERS WHO WERE ACTIVELY INVOLVED IN PROVIDING SERVICES FOR THE REFERENCE: Sabrina Covington, Roberta Reed, Daya Maharaj

2. **COMPANY NAME:** Heritage Prep School
ADDRESS: 6000 West Colonial Drive
Orlando, FL 32808
CONTACT PERSON: Rebecca Ritchie
PHONE NO.: 407-293-6000 ext. 214 / 407-466-5050
EMAIL ADDRESS: britchie@tbc6000.com
TIME PERIOD DURING WHICH SERVICES PROVIDED: 2013 - Present
DESCRIPTION OF SERVICES PROVIDED: Audit and AUP for State of Florida
STATUS (CURRENT OR PAST CLIENT): Current

PROPOSER: Covington & Associates CPA

NAMES OF ENGAGEMENT TEAM MEMBERS WHO WERE ACTIVELY INVOLVED IN PROVIDING SERVICES FOR THE REFERENCE: Sabrina Covington Daya Maharaj

3. COMPANY NAME: Black Business Investment Fund

ADDRESS: 301 East Pine Street, Suite 175

Orlando, FL 32808

CONTACT PERSON: Oraine Reid, VP of Finance

PHONE NO.: 407-490-0660

EMAIL ADDRESS: oreid@bbif.com

TIME PERIOD DURING WHICH SERVICES PROVIDED: 2010 - Present

DESCRIPTION OF SERVICES PROVIDED: CPA Consultation on Financial Statements

STATUS (CURRENT OR PAST CLIENT): Current

NAMES OF ENGAGEMENT TEAM MEMBERS WHO WERE ACTIVELY INVOLVED IN PROVIDING SERVICES FOR THE REFERENCE: Sabrina Covington

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

ADDITIONAL REFERENCES

Venus Hinds, CPA

Finance Manager (Construction)

Greater Orlando Aviation Authority

5855 Cargo Rd

Orlando, FL 32827

Phone: 407-825-3453

Venus.hinds@goaa.org

Pam L'Heureux, CPA

Director of Finance

Greater Orlando Aviation Authority

5855 Cargo Rd

Orlando, FL 32827

Phone: 407-825-2020

plheureux@goaa.org

George Morning

Director, Small Business Development

Greater Orlando Aviation Authority

Phone: 407-825-7130

george.morning@goaa.org

Eloise Abrahams

Director of Nursing

GUARDIAN CARE NURSING & REHAB

2500 WEST CHURCH STREET

ORLANDO, FL 32805

407-295-5371 ext. 3308

407-738-5784 (Cell)

eabrahams@guardiancare.org

PROPOSER: Covington & Associates CPA

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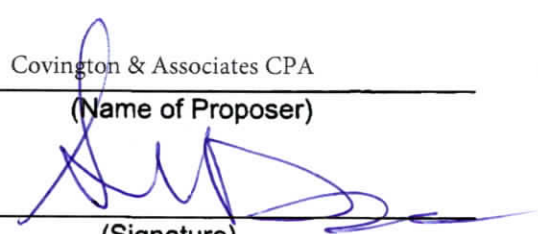
PROPOSER: Covington & Associates CPA

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.

Covington & Associates CPA

(Name of Proposer)

By: 

(Signature)

Date: June 4, 2020

Title: CEO

PROPOSER: Covington & Associates CPA

NOT APPLICABLE

NO RESPONSE
TO
REQUEST FOR PROPOSALS

If your firm is unable to submit a Proposal at this time, please provide the information requested in the space provided below and return to:

**GREATER ORLANDO AVIATION AUTHORITY
PURCHASING OFFICE
8652 CASA VERDE ROAD, BUILDING 811
ORLANDO, FLORIDA 32827-4338**

We have received Request for Proposals, Purchasing Proposal 03-21, Supplemental Auditing and Attestation Engagement Services, for Orlando International Airport and Orlando Executive Airport, opening at 10:00 a.m., May 5, 2020, at the Greater Orlando Aviation Authority, Orlando International Airport, Purchasing Office, 8652 Casa Verde Road, Building 811, Orlando, Florida 32827-4338.

Our firm's reason for not submitting a Proposal is:

Company Name

By: _____

Its: _____
Name & Title, Typed or Printed

Compliance with OSHA

Covington & Associates CPA, Inc., here by known as ***The Proposer***, certify 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 replacement or substitutions therefore, shall meet all EPA and OSHA requirements.

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 COVINGTON & ASSOCIATES CPA, INC., 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

"CONTRACTOR"

WITNESSED BY:

(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 Sabrina C. Martinelli, its CEO, attested by Sabrina Martinelli, 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] Larissa B. Vasquez
Secretary on behalf of Dayli
Burnitz-Snyder

Approved as to Form and Legality
this 15 day of October, 2020

NELSON MULLINS BROAD AND CASSEL

By: [Signature]
Greater Orlando Aviation Authority

[Corporate Seal]

"CONTRACTOR"

COVINGTON & ASSOCIATES CPA, INC

(Name of Contractor)

By: [Signature]
(Signature of Officer)

Its: CEO
(Title)

Sabrina C Martinelli
Name of Officer Printed or Typed

Attest: [Signature]
Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/31/2020

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 Lassiter-Ware Insurance, Inc. 1317 Citizens Blvd. Leesburg FL 34748	CONTACT NAME: Diane Schlabig PHONE (A/C, No, Ext): (800) 845-8437 FAX (A/C, No): (888) 883-8680 E-MAIL ADDRESS: dianes@lassiterware.com
INSURED Covington & Associates CPA, Inc. 155 Cranes Roost Blvd Suite 2010 Altamonte Springs FL 32701	INSURER(S) AFFORDING COVERAGE INSURER A: Main Street America Protection Insurance Company INSURER B: Transportation Insurance Co INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 20-21 Master **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:	Y		BPG4380J	08/30/2020	08/30/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Employee Benefits \$ 1,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY			BPG4380J	08/30/2020	08/30/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	☐ UMBRELLA LIAB ☐ EXCESS LIAB ☐ OCCUR ☐ CLAIMS-MADE ☐ DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	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		594497827	08/30/2020	08/30/2021	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

Greater Orlando Aviation Authority, the City of Orlando, and their members (including members to the Authority's Board and the City's Council, and members of the citizen's advisory committees of each), officers, employees, and agents, are included as additional insureds under the terms and conditions of the attached forms and General Liability Policy, when additional insured status is required by written contract.

CERTIFICATE HOLDER

Greater Orlando Aviation Authority Executive Director One Jeff Fugua Boulevard Orlando FL 32827-4399	CANCELLATION 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 <i>Diane Schlabig</i>
---	---



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/10/2019

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.

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 CAMICO Mutual Insurance Company 1800 Gateway Drive, Suite 300 San Mateo, CA 94404	CONTACT NAME: Agustin Olivares PHONE (A/C, No, Ext): 800-652-1772 FAX (A/C, No): 800-227-2090 E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: CAMICO Mutual Insurance Company NAIC # 36340
INSURED Covington and Associates CPA 155 Cranes Roost Blvd., Ste 2010 Altamonte Springs, FL 32701	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 GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	☐ Y ☐ N	☐ N/A				☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			FLL114150	01/04/20	01/04/21	Per Claim \$1,000,000 Aggregate \$2,000,000

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 canceled before the expiration date thereof, CAMICO will mail 30 days written notice to the certificate holder.

CERTIFICATE HOLDER**CANCELLATION**

Greater Orlando Aviation Authority - Purchasing
CFID #: 448302
Reference #:
c/o CertFocus
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

© 1988-2015 ACORD CORPORATION. All rights reserved.

***** 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**

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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 *****