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**Addendum #2**  
**RFP #36-20, Professional Auditing Services**  
**May 26, 2020**

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**NOTICE IS HEREBY GIVEN** that the following addendum serves to provide clarification and to answer the questions received on RFP #36-20, Professional Auditing Services.

Question 1: Is there a cost proposal template that should be completed and submitted with proposal responses?

**Answer to Question 1: No, there is not a cost proposal template. Your cost portion should contain the information provided under RESPONSE ELEMENTS, TAB 5 – Cost Proposal, pg. 26 in any style the proposer chooses.**

Question 2: We noted that the opinion date was 3/30 in the most recent audit but the desired date for audit filing in the RFP is for 2/28. What is the reason for the change in timing?

**Answer to Question 2: The opinion date has been late March for the past several years, however the City always strives to finish earlier.**

Question 3: What is the expected fieldwork timing?

**Answer to Question 3: The City anticipates that preliminary field work will be scheduled for late September or early October (this is flexible), and final field work will commence the day after Martin Luther King Jr. Day.**

Question 4: Item 4 A.11 under “detailed specifications” refers to an opinion being required on the special purpose schedule “Schedule of Revenues and Expenditures of Emergency Medical Services”, could you please provide the prior year opinion/report for this schedule.

**Answer to Question 4: The prior year report has been provided at the end of this addendum.**

Question 5: For clarification on service requirement A.2., Expressing an audit opinion on each of the non-major funds is somewhat inconsistent with the intent of GASB Statement 34 which emphasizes that the focus should be on each major fund and the non-major funds in the aggregate. Can we ask for clarification on why the City is making this request and what value the City perceives that it is receiving from having an audit opinion on each individual non-major fund? Also would a more traditional opinion on the aggregate remaining fund information be acceptable instead?

**Answer to Question 5: The City feels that there is value in receiving an opinion at the non-major fund level and therefore opining on non-major funds in the aggregate would not be acceptable.**



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Question 6: Can we ask approximately how many weeks the incumbent auditor is on sight and what level of staff are present?

***Answer to Question 6:*** Auditors are usually scheduled for one (1) week in September or October for preliminary field work and six (6) weeks beginning in mid-January for final field work. We have had between two to four (2-4) auditors onsite at any given time. Having said that, the auditors seem to be working remotely more and more each year. They are not always physically onsite every day so we do not always know how many are working on our audit on any given day.

***Please Note:*** The ten (10) day deadline for submitting questions is now closed and no further questions will be responded to.

# **CITY OF CLEARWATER, FLORIDA**

## **SCHEDULE OF REVENUES AND EXPENDITURES RELATED TO EMERGENCY MEDICAL SERVICES**

***For the Year Ended September 30, 2019***

***And Report of Independent Auditor***

**CITY OF CLEARWATER, FLORIDA**  
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**CITY OF CLEARWATER, FLORIDA - PINELLAS COUNTY –**

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## **Report of Independent Auditor**

To the Honorable Mayor and Members of City Council  
City of Clearwater, Florida

We have audited the accompanying schedule of revenues and expenditures related to Emergency Medical Services (the “schedule”) of the City of Clearwater, Florida (the “City”) for the year ended September 30, 2019 and related notes to the schedule.

### **Management’s Responsibility for the Financial Information**

Management is responsible for the preparation and fair presentation of the schedule 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 the schedule that is free from material misstatement, whether due to fraud or error.

### **Auditor’s Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

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 referred to above presents fairly, in all material respects, the revenues and expenditures related to Emergency Medical Services of the City of Clearwater for the year ended September 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 1, the schedule presents only the revenues and expenditures related to Emergency Medical Services of the City and does not purport to, and does not present fairly, the financial position of the City as of September 30, 2019, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Restriction on Use**

This report is intended solely for the information and use of the Chairman and members of the Emergency Medical Services Authority, the Mayor, City Council, and management of the City, and is not intended to be, and should not be, used by anyone other than these specific parties.

A handwritten signature in black ink that reads "Cherry Bekant LLP". The signature is written in a cursive, flowing style.

Tampa, Florida  
March 26, 2020

**CITY OF CLEARWATER, FLORIDA**  
**SCHEDULE OF REVENUES AND EXPENDITURES RELATED TO**  
**EMERGENCY MEDICAL SERVICES**

*YEAR ENDED SEPTEMBER 30, 2019*

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Revenues:

Charges for services - Pinellas County <sup>(a)</sup>	\$ 6,364,149
Total Revenues	<u>6,364,149</u>

Expenditures <sup>(a)</sup>:

Personal services	6,385,373
Vehicle Expenses	243,774
Miscellaneous	<u>73</u>
Total Expenditures	<u>6,629,220</u>

Excess of expenditures over revenues <sup>(b)</sup>	<u>\$ (265,071)</u>
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(a) Amounts included in general fund of the City.

(b) Amount to be repaid to the County.

**CITY OF CLEARWATER, FLORIDA**  
**NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES RELATED TO**  
**EMERGENCY MEDICAL SERVICES**

*YEAR ENDED SEPTEMBER 30, 2019*

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**Note 1—Reporting entity**

The City of Clearwater, Florida (the “City”) is a political subdivision of the State of Florida. The schedule of revenues and expenditures related to Emergency Medical Services (the “schedule”) only contains the revenues and expenditures related to Emergency Medical Services which are included in the City’s general fund and is not intended to present the revenues and expenditures of the City for the year ended September 30, 2019 in accordance with accounting principles generally accepted in the United States of America. The expenditures are based on allowable costs in accordance with the ALS First Responder Agreement and Pinellas County EMS Authority’s Resolution 14-65.

**Note 2—Basis of accounting**

The schedule is presented using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized if they are measurable and available for use during the year, and expenditures are generally recognized in the period liabilities are incurred.



**CITY OF CLEARWATER, FLORIDA**  
**PINELLAS COUNTY**  
**ALS FIRST RESPONDER AGREEMENT**

*EMS FINANCIAL INFORMATION ATTESTATION FORM FOR FY 18-19*

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**Instructions:**

In accordance with the 2017 Emergency Medical Services ALS First Responder Agreement, monies derived from the Emergency Medical Services Mill must be used solely for Emergency Medical Services ("EMS"). A designated Emergency Medical Services Fund is used solely for EMS revenue and expenditures. The following form is provided for consistent expenditure reporting and shall be submitted within ten (10) business days of the City's receipt of Annual External Audit.

**To be completed by the City:**

City or Fire District  
Name of Person Completing Form  
Phone Number and Email Address

City of Clearwater, Florida  
Jay Ravins, Finance Director  
(727)562-4538 jay.ravins@myclearwater.com

1. EMS Funding Received by City	\$ <u>6,364,149</u>	Audit Page: <u>3</u>
2. EMS Expenditure Incurred by City	\$ <u>6,629,220</u>	Audit Page: <u>3</u>
3. Difference (If excess, amount due to Pinellas County)	\$ <u>(265,071)</u>	Audit Page: <u>3</u>

**PLEASE INCLUDE A COPY OF THE ANNUAL AUDIT AND SUPPORTING DOCUMENTATION AS NEEDED.**

We have audited the *schedule of revenue and expenditures related to the Emergency Medical Services ("EMS")* of the City of Clearwater, Florida for the year ended each September 30. The expenditures identified in line 2 above, are related to the prior Fiscal Year EMS Authority Approved Budget for EMS Authorized positions and units in accordance with the 2017 Emergency Medical Services ALS First Responder Agreement. We have reviewed payroll expenditures, salary and benefit expenditures, relief staffing expenditures incurred to maintain continuous staffing of Authorized positions, and expenditures for supervision, fuel, maintenance and repairs, and other allowable costs.

Cherry Bekant LLP  
External Auditor Signature

March 26, 2020  
Date

End of Questions and Answers

End of Addenda