

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------------------------|------------------|------------------|------------------|------------------|------------|
| Capital Expenditures | _____ | _____ | _____ | _____ | _____ |
| Operating Costs | <u>\$862,816</u> | <u>\$862,816</u> | <u>\$862,816</u> | <u>\$862,816</u> | <u>N/A</u> |
| External Revenues | _____ | _____ | _____ | _____ | _____ |
| Program Income (County) | _____ | _____ | _____ | _____ | _____ |
| In-Kind Match (County) | _____ | _____ | _____ | _____ | _____ |
| NET FISCAL IMPACT | <u>\$862,816</u> | <u>\$862,816</u> | <u>\$862,816</u> | <u>\$862,816</u> | <u>N/A</u> |

ADDITIONAL FTE POSITIONS (Cumulative) _____

Is Item Included in Current Budget? Yes X No _____

Does this item include the use of federal funds? Yes _____ No X

Budget Account No.:

Fund 0001 Department 760 Unit 7601 Object 3201 Program _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

Increased contract amounts will be provided during the annual budget process.

C. Department Fiscal Review: _____

III. REVIEW COMMENTS

A. OFMB Fiscal and /or Contract Dev. and Control Comments:

for review
02/10/22
3/10/22
_____ 3/10/22
 OFMB *AT 3-10-22*
MB 3-10-22
_____ 3/21/22
 Contract Development and Control

B. Legal Sufficiency:
_____ 3/22/22
 Assistant County Attorney

C. Other Department Review:

 Department Director

**FIRST AMENDMENT
TO CONTRACT FOR
AUDIT SERVICES
(Contract No. 20-048/DP)**

This First Amendment, dated _____, 2022 is to Contract No. 20-048/DP (R-2020-0613) between Palm Beach County, a political subdivision of the State of Florida, by and through its Board of County Commissioners, hereinafter referred to as the COUNTY, and RSM US LLP, located at 1555 Palm Beach Lakes Blvd., Suite 700, West Palm Beach, FL 33401 a Limited Liability Partnership authorized to do business in the State of Florida, hereinafter referred to as the AUDITOR.

WHEREAS, the parties entered into that certain Contract dated June 2, 2020, hereinafter referred to as the “Contract”, whereby the AUDITOR has agreed to provide professional consultation services in the area of external audit to the Office of Financial Management & Budget; and

WHEREAS, the parties desire to exercise the first option for renewal of the Contract for the period August 1, 2023, through July 31, 2025, to include, among other things, the countywide audit of fiscal years 2023 and 2024; and

WHEREAS, the parties desire to modify ARTICLE 4 – PAYMENTS TO AUDITOR, paragraph A, to increase the authorized not-to-exceed total contract amount by One Million Seven Hundred Twenty-Five Thousand Six Hundred Thirty-Two Dollars and no cents (\$1,725,632.00) to compensate for such additional services; and

WHEREAS, the COUNTY desires to add ARTICLE 34 - E-VERIFY-EMPLOYMENT ELIGIBILITY in order to comply with F.S. 448.09.

NOW THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

1. ARTICLE 3 – SCHEDULE is hereby amended to read as follows:

“The AUDITOR shall commence services on July 1, 2020, and complete all services by July 31, 2025, with one (1) two (2) year option for renewal at the sole discretion of the COUNTY.

Reports and other items shall be delivered and/or completed in accordance with Exhibit A.”

2. ARTICLE 4 – PAYMENTS TO AUDITOR, paragraph A, is hereby amended to read as follows:

“A. The total amount to be paid by the COUNTY under this Contract for all services and materials shall not exceed a total contract amount of Four Million Three Hundred Fourteen Thousand Eighty Dollars (\$4,314,080), comprised of Two Million Five Hundred Eighty-Eight Thousand Four Hundred Forty-Eight Dollars and no cents (\$2,588,448.00) for the period July 1, 2020, through July 31, 2023; and One Million Seven Hundred Twenty-Five Thousand Six Hundred Thirty-Two Dollars and no cents (\$1,725,632.00) for the period August 1, 2023, through July 31, 2025.

The COUNTY agrees to compensate the Auditor in accordance with the fee schedule set forth in the Exhibit B, Appendix A, Price Proposal Pages. The total and cumulative amount of this contract shall not exceed the amounts of funds annually budgeted for these services.”

3. ARTICLE 34 – E-VERIFY – EMPLOYMENT ELEGIBILITY is hereby added to the Contract:

“ARTICLE 34 – E-VERIFY – EMPLOYMENT ELEGIBILITY

AUDITOR warrants and represents that it is in compliance with section 448.095, Florida Statutes, as may be amended, and that it: (1) is registered with the E-Verify System (E-Verify.gov) and uses the E-Verify System to electronically verify the employment eligibility of all newly hired workers; and (2) has verified that all of AUDITOR’s subcontractors performing the duties and obligations of this Contract are registered with the E-Verify System and use the E-Verify System to electronically verify the employment eligibility of all newly hired workers.

AUDITOR shall obtain from each of its subcontractors an affidavit stating that the subcontractor does not employ, Contract with, or subcontract with an Unauthorized Alien, as that term is defined in section 448.095(1)(k), Florida Statutes, as may be amended. AUDITOR shall maintain a copy of any such affidavit from a subcontractor for, at a minimum, the duration of the subcontractor and any extension thereof. This provision shall not supersede any provision of this Contract which requires a longer retention period.

COUNTY shall terminate this Contract if it has a good faith belief that AUDITOR has knowingly violated Section 448.095(1), Florida Statutes, as may be amended. If COUNTY has a good faith belief that AUDITOR’s subcontractor has knowingly violated section 448.095(1), Florida Statutes, as may be amended, COUNTY shall notify AUDITOR to terminate its Contract with the subcontractor and AUDITOR shall immediately terminate

its Contract with the subcontractor. If COUNTY terminates this Contract pursuant to the above, AUDITOR shall be barred from being awarded a future Contract by COUNTY for a period of one (1) year from the date on which this Contract was terminated. In the event of such Contract termination, AUDITOR shall also be liable for any additional costs incurred by COUNTY as a result of the termination.”

4. EXHIBIT A, SCOPE OF WORK/SERVICES, Section I. PERIODS TO BE EXAMINED, is hereby amended such that the audit engagement will cover the additional fiscal years ending September 30, 2023, and September 30, 2024, which shall include the AUDITOR performing the countywide audits for those additional fiscal years, as well as any other services identified in the Contract.
5. All other provisions of said Contract, dated June 2, 2020, are hereby confirmed and, except as provided herein, are not otherwise altered or amended and shall remain in full force and effect.
6. In accordance with Palm Beach County Code Chapter 2, Article III, Section 2.51, as amended, this FIRST AMENDMENT shall not take effect until executed by the AUDITOR and COUNTY.

THE REST OF THIS PAGE IS LEFT BLANK INTENTIONALLY


IN WITNESS WHEREOF, the Board of County Commissioners of Palm Beach County, Florida has made and executed this Contract on behalf of the COUNTY and AUDITOR has hereunto set its hand the day and year above written.

ATTEST:
JOSEPH ABRUZZO
CLERK AND COMPTROLLER

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS:

By: _____
Deputy Clerk

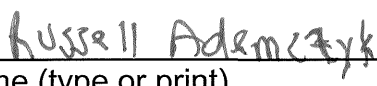
By: _____
Robert S. Weinroth, Mayor

WITNESS:


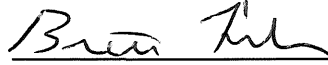
Signature

AUDITOR
RSM US LLP

Company Name



Name (type or print)



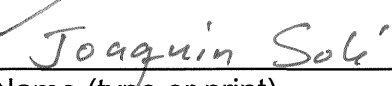
Signature



Signature

Brett Friedman


Typed Name



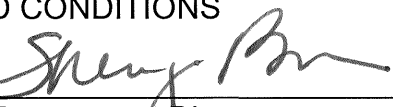
Name (type or print)

Partner

Title

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY
By 

County Attorney

APPROVED AS TO TERMS
AND CONDITIONS
By 

Department Director